



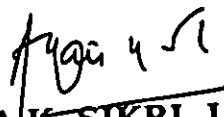
1, 2, 13 & 17

% 12.10.2009

Present: Ms. P.L. Bansal, Adv. for the Appellant.  
Mr. C.S. Aggarwal, Sr. Adv. with Mr. Prakash. Kumar,  
Adv. for the Respondent.

+ ITA No. 962/2009 with CM 13368/2009  
ITA No. 963/2009 with CM 13369/2009  
ITA No. 993/2009 with CM 13401/2009  
ITA No. 1004/2009 with CM 13466/2009

\* The tax effect in these appeals is less than four lakh.  
Even otherwise, finding of fact is recorded by the Tribunal.  
Therefore, these appeals are dismissed.

  
A.K. SIKRI, J.

  
SIDDHARTH MRIDUL, J.

October 12, 2009

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