



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*  
A.K. SIKRI, J.

*Siddharth*  
SIDDHARTH MRIDUL, J.

October 12, 2009

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