



% 22.10.2009

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Present: Ms. P.L. Bansal, Adv. for the appellant.
Mr. Salil Aggarwal, Adv. for the respondent.

+ CM Appl. No.14244/2009 (exemption)

Allowed, subject to just exceptions.

CM stands disposed of.

CM Appl. No.14245/2009

For the reasons stated in this application, delay in refiling the appeal is condoned.

CM stands disposed of.

ITA No.1032/2009

The issue proposed to be raised in this appeal is covered by the judgment of this Court in the case of *Commissioner of Income Tax Vs. Pawan Gupta*, 223 CTR 487.

Following the aforesaid judgment, this appeal is accordingly dismissed.


A.K. SIKRI, J.



SIDDHARTH MRIDUL, J.

October 22, 2009 / pmc