



% 23.07.2009

10#

Present: Mr. Sanjeev Sabharwal with Mr. Mohan Prasad Gupta and Mr. Arvind Kumar Verma, Advs. for the appellant.  
Dr. Rakesh Gupta with Ms. Mahima Agrawal, Advs. for the respondent.

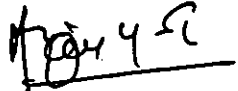
+CM Appl. No. 8650/2009 (exemption)

Allowed, subject to just exceptions.

ITA No. 713/2009

Fact of this case finds that the assessee had given the details of persons, who had subscribed to the share capital. Issue in this case stands covered by the judgment of this Court in the case of *Value Capital Services Pvt. Ltd.*, 307 ITR 334 in ITA No. 348/2008 (decided on 25.04.2008).

Therefore, no substantial question of law arises for our consideration. This appeal is, accordingly, dismissed.

  
A.K. SIKRI, J.

  
VALMIKI J. MEHTA, J.

July 23, 2009  
pmc