



% 19.08.2009

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Present: Mr. Sanjeev Sabharwal with Mr. Mohan Prasad Gupta
for the appellant.
Mr. Prakash Kumar for the respondent.


+ ITA No. 161/2009
ITA No. 261/2009


(Common Order)

Question No. (a) raised in these appeals stand covered by the judgment in the case of *CIT v. Legato Systems India (P) Ltd.*, 203 CTR 101 (Delhi) and question No. (b) is covered by the judgment of the Supreme Court in the case of *CIT v. Woodward Governor India (P) Ltd.*, 312 ITR 254.

Therefore, no question of law arises.

Dismissed.


A.K. SIKRI, J.


VALMIKI J. MEHTA, J.

August 19, 2009
nsk