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#3 &amp; 6

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

3.  
+ ITA 825/2010

COMMISSIONER OF  
INCOME TAX ..... Appellant  
Through Ms. Sonia Mathur, Advocate

versus

M/S GARG & PURI ALIAS GARG  
AND PURI ASSOCIATES ..... Respondent  
Through None

**AND**

6.  
+ ITA 868/2010

COMMISSIONER OF  
INCOME TAX ..... Appellant  
Through Ms. Sonia Mathur, Advocate

versus

M/S GARG & PURI ALIAS GARG  
AND PURI ASSOCIATES ..... Respondent  
Through None

**CORAM:**  
**HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE MANMOHAN**

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**ORDER**  
**16.07.2010**



**CM 11954/2010 in ITA 868/2010**

Allowed, subject to all just exceptions.

**ITA 825/2010 & 868/2010**

We have heard Ms. Sonia Mathur, learned counsel for appellants.

Ms. Sonia Mathur fairly stated that the present controversy is covered by the decision rendered by the Apex Court in *Assistant Commissioner of Income Tax & Anr. vs. Hotel Blue Moon, (2010) 3 SCC 259*.

In view of the aforesaid, the present appeals stand dismissed *in limine*.

A handwritten signature in black ink, appearing to read 'Amir', is written above the title 'CHIEF JUSTICE'.

**CHIEF JUSTICE**

A handwritten signature in black ink, appearing to read 'Manmohan', is written above the name 'MANMOHAN, J'.

**MANMOHAN, J**

**JULY 16, 2010**

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