



24 & 26~

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

+ ITA 378/2005

COMMISSIONER OF INCOME TAX Appellant

Through: Ms Prem Lata Bansal

versus

SURESH KUMAR KAKKAR Respondent

Through: Mr Salil Aggarwal with Mr Ravi Pratap Mall

AND

+ ITA 560/2009

SURESH KUMAR KAKKAR Appellant

Through: Mr Salil Aggarwal with Mr Prakash Kumar

versus

COMMISSIONER OF INCOME TAX Respondent

Through: Ms Prem Lata Bansal

CORAM:

HON'BLE MR. JUSTICE BADAR DURREZ AHMED

HON'BLE MR. JUSTICE V.K. JAIN

ORDER

27.04.2010

%

These appeals, one by the revenue and one by the assessee, have become academic in view of our decision in ITA No.128/2009, whereby we have dismissed the revenue's appeal on merits on the issue of gifts.

Consequently, these appeals are dismissed.

Badar Durrez Ahmed
BADAR DURREZ AHMED, J

V.K. Jain
V.K. JAIN, J

APRIL 27, 2010

dutt