

**COMMON ORDER - #27 & 28****% 19.05.2011**

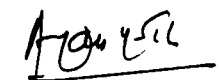
Present: Mr.Abhishek Maratha, Advocate for the appellant.  
Ms.Kavita Jha and Mr.Somnath Shukla, Advocates for the respondent.

**+ITAs No.285/2010 & 331/2010**

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Even the combined tax effect of both these appeals is less than Rs.10.00 lakhs.

The appeals are dismissed on this ground alone.

  
A.K. SIKRI, J.

**MAY 19, 2011**

Dev

  
M.L. MEHTA, J.