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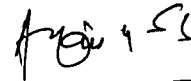
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Present: **Counsel for the Revenue** - Mr. Sanjeev Sabharwal, Mr. N.P. Sahni with Mr. Ruchesh Sinha, Ms. Suruchi Aggarwal, Mr. Deepak Chopra, Mr. Sanjeev Rajpal, Mr. Anupam Tripathi with Ms. Anusha Singh, Mr. Kamal Sawhney, Sr. Standing Counsel.

**Counsel for the assessee** - Mr. S. Krishnan, Mr. Anvin Gupta, Dr. Rakesh Gupta with Mr. Ashwani Taneja and Mr. Johnson Bara, Ms. Manasvini Bajpai, Mr. Shashi M. Kapil and Mr. Pravesh Sharma, Mr. Salil Kapoor with Mr. Sanat Kapoor and Mr. Ankit Gupta, Mr. O.P. Sapra with Mr. Sandeep Sapra, Mr. A.K. Babbar with Mr. Surinder Kumar and Mr. V.K. Babbar, Mr. Rakesh Kumar, Mr. V.K. Sabharwal, Advocates.

**+ITAs 74/2008, 285/2008, 312/2008, 510/2008, 512/2008, 637/2008, 976/2008, 1339/2008, 76/2009 & 849/2009.**

The tax effect in these cases is even below ₹4.00 lakhs. These appeals are hereby dismissed on this count alone.

  
A.K. SIKRI, J.

  
M.L. MEHTA, J.

**AUGUST 19, 2011**

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