



#12

**% 11.07.2011**

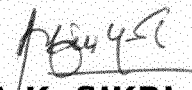
Present: Mr. Sanjeev Sabharwal, Advocate for the appellant.  
Mr. K.R. Manjani, Advocate for the respondent.

**+ITA No.1296/2009**

\*

The tax effect in this appeal is below ₹10.00 lakh.

The appeal is hereby dismissed on this count alone.

  
**A.K. SIKRI, J.**

  
**M.L. MEHTA, J.**

**July 11, 2011**

awanish