



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

**RESERVED ON: 28.08.2012**  
**PRONOUNCED ON: 31.08.2012**

+ **ITA Nos. 168/2006, 243/2006 and 778/2006**

COMMISSIONER OF INCOME TAX ..... Petitioner  
Through: Ms. Rashmi Chopra, Sr. Standing Counsel.

Versus

M/S. UBEROI SONS (MACHINES) LTD. .... Respondent  
Through: Sh. Satyen Sethi with Sh. Arta Trana Panda, Advocates.

**CORAM:**  
**MR. JUSTICE S. RAVINDRA BHAT**  
**MR. JUSTICE R.V. EASWAR**

**MR. JUSTICE S.RAVINDRA BHAT**

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1. The present appeals are dismissed in view of the separate judgment passed today i.e. 31.08.2012 in *ITA No. 166/2006 titled Commissioner of Income Tax Vs. M/s. Uberoi Sons (Machines) Ltd.*

**S. RAVINDRA BHAT**  
**(JUDGE)**

**R.V. EASWAR**  
**(JUDGE)**

**AUGUST 31, 2012**