



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

RESERVED ON: 31.07.2012
PRONOUNCED ON: 17.09.2012

+ **ITA Nos. 783/2009 & 1239/2011**

THE COMMISSIONER OF INCOME TAX Appellants

Through : Ms. Rashmi Chopra, Sr. Standing counsel
with Mr. Harpreet Singh Ajmani, Advocate

versus

REGENCY CREATIONS LTD. Respondent

Through: Mr. Kuldip Singh, Advocate.

ITA Nos.2002/2010, 438/2012, 439/2012, 440/2012, 441/2012

CIT Appellant

Through : Ms. Rashmi Chopra, Sr. Standing counsel
with Mr. Harpreet Singh Ajmani, Advocate

versus

VALIANT COMMUNICATIONS LTD. Respondent

Through : Mr. Harish Malhotra, Sr. Advocate with
Mr. Rajender Aggarwal, Advocate

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 allowed in view of the separate judgment passed today in ITA No.69/2008 titled *The Commissioner of Income Tax Vs. Regency Creations Ltd.*

(S.RAVINDRA BHAT)
JUDGE

17th September, 2012

(R.V. EASWAR)
JUDGE