



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

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Reserved on : 4th October, 2012
Date of Decision : 11th October, 2012

+ ITA 411/2006
 + ITA 413/2006
 + ITA 439/2006
 + ITA 440/2006

THE COMMISSIONER OF INCOME TAX Appellant

versus

J.B.ROY Respondent

+ ITA 235/2006

COMMISSIONER OF INCOME TAX ARA Appellant

versus

J.B.ROY Respondent

+ ITA 410/2006
 + ITA 436/2006

COMMISSIONER OF INCOME TAX Appellant

versus

OP SRIVASTAVA Respondent

+ ITA 238/2006

COMMISSIONER OF INCOME TAX DEL Appellant

versus

MR.J.B.ROY Respondent

Presence : Mr. Kamal Sawhney, Sr. Standing counsel for the appellant.



Mr. S. Ganesh, Sr. Advocate with Mr.Satyen Sethi, and Mr. Arta Trana Panda, Advs. for the respondent in ITA No.1114/2005.

Mr.Percy J. Pardiwalla, Sr. Advocate with Mr.Satyen Sethi, and Mr. Arta Trana Panda, Advs. for the respondent in ITA No.235, 410, 411, 413, 436, 439, 440 & 238/2006.

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

R.V. EASWAR, J.:

For orders see ITA No.1114/2005.

(R.V. EASWAR)
JUDGE

(S. RAVINDRA BHAT)
JUDGE

OCTOBER 11, 2012
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