



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

Date of decision: 30th November, 2012

+ ITA 546/2010

+ ITA 942/2010

COMMISSIONER OF INCOME TAX

CENTRAL I NEW DELHI

..... Appellant

Through: Mr. Kamal Sawhney, Sr. Standing
Counsel.

versus

J B ROY

..... Respondent

Through: Mr. Percy J. Pardiwalla, Sr. Advocate
with Mr. Satyen Sethi and Mr. Arta
Trana Panda, Advocates.

CORAM:

MR. JUSTICE S. RAVINDRA BHAT

MR. JUSTICE R.V. EASWAR

R.V. EASWAR,J: (OPEN COURT)

For orders see ITA 258/2010.

R.V.EASWAR, J

S. RAVINDRA BHAT, J

NOVEMBER 30, 2012

Bisht