



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

RESERVED ON : 05.12.2012
PRONOUNCED ON: 21.12.2012

+ **ITA NO. 1411/2006**

COMMISSIONER OF INCOME TAXAppellant

Through : Sh. Sanjeev Sabharwal, Sr. Standing Counsel
with Ms. Gayatri Verma and Sh. Puneet Gupta, Jr.
Standing Counsel.

Vs.

M/S. DEWAN CHAND SATYAPAL Respondent

Through : Sh. M.S. Syali, Sr. Advocate with Sh. Satyen Sethi,
Sh. Arta Trana Panda, Ms. Husnal Syali,
Sh. Mayank Nagi and Sh. Rahul Sateerja, Advocates.

ITA NO. 1541/2006

COMMISSIONER OF INCOME TAXAppellant

Through : Sh. Sanjeev Sabharwal, Sr. Standing Counsel with
Ms. Gayatri Verma and Sh. Puneet Gupta, Jr. Standing
Counsel.

Vs.

DEWAN CHAND SATYAPAL Respondent

Through : Sh. M.S. Syali, Sr. Advocate with Sh. Satyen Sethi,
Sh. Arta Trana Panda, Ms. Husnal Syali, Sh. Mayank
Nagi and Sh. Rahul Sateerja, 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 allowed in view of the separate judgment passed today in ITA No.87/2003 titled *Commissioner of Income Tax Vs. M/s Dewan Chand Satyapal.*

**S. RAVINDRA BHAT
(JUDGE)**

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

December 21, 2012