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

% **DECIDED ON: 08.05.2014**

+ **ITA 44/2014, CM APPL.1949/2014**

NARESH KUMAR VERMA ..... Appellant

versus

COMMISSIONER OF INCOME TAX DELHI-XII ..... Respondent

**W.P. (C) 4590/2013, CM APPL.10531/2013**

NARESH KUMAR VERMA ..... Petitioner

versus

DY. COMMISSIONER OF INCOME TAX, CIRCLE 35(1)  
..... Respondent

**CM APPL.8098/2014 IN ITA 1219/2009**

NARESH KUMAR VERMA ..... Appellant

versus

DCIT CIRCLE 35(1) ..... Respondent

Appearance: Mr. S. Krishnan, Advocate for appellant in all cases.

Mr. N.P. Sahni, Sr. Standing Counsel with Mr. Nitin Gulati, Jr. Standing Counsel on behalf of Revenue.

Mr. Kamal Sawhney, Sr. Standing Counsel on behalf of Revenue.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**MR. JUSTICE S.RAVINDRA BHAT (OPEN COURT)**

For detailed judgment, please refer to judgment of even date passed in ITA 1004/2011.

**S. RAVINDRA BHAT, J**

**VIBHU BAKHRU, J**

**MAY 08, 2014/vks/**