



\$~29, 45, 47 & 50

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

+ ITA 543/2010

+ ITA 1089/2010

COMMISSIONER OF INCOME TAX

..... Appellant

versus

GULSHAN KUMAR

..... Respondent

+ ITA 1091/2010

COMMISSIONER OF INCOME TAX

..... Appellant

versus

CHANDER BHAN

..... Respondent

+ ITA 1098/2010

COMMISSIONER OF INCOME TAX

..... Appellant

versus

KRISHAN KUMAR

..... Respondent

Presence : Mr. Rohit Madan, Adv. for revenue

Mr. Satyen Sethi and Mr. Arta Trana Panda, Advs. for assessee

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.K.GAUBA

ORDER

% **15.04.2015**

1. In these appeals the revenue questions common order of the ITAT.
2. The issue is whether the deduction claimed by the Namoli unit of the assessee under Section 80HH and 80I was correctly granted. These precise



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questions came up for consideration in ITA Nos.220/2007 and 232/2007, which is decided by recent judgment on 5.3.2015. It is not disputed by revenue that the questions sought to be urged in the present appeals are covered by the common judgment. Therefore, following the decision in ITA Nos.220/2007 and 232/2007, the revenue's appeals are dismissed.

S. Ravindra Bhat
S. RAVINDRA BHAT, J

R.K. Gauba
R.K.GAUBA, J

APRIL 15, 2015

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