



\$~47 to 49, 53, 55 to 62

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

Decided on: 8<sup>th</sup> January, 2015

+

**ITA 669/2009**

THE COMMISSIONER OF INCOME TAX ..... Appellant

versus

ANIL KUMAR BANSAL ..... Respondent

+

**ITA 670/2009**

THE COMMISSIONER OF INCOME TAX ..... Appellant

versus

ANIL KUMAR BANSAL ..... Respondent

+

**ITA 711/2009**

THE COMMISSIONER OF INCOME TAX ..... Appellant

versus

SADHU RAM AGGARWAL ..... Respondent

+

**ITA 1075/2009**

THE COMMISSIONER OF INCOME TAX XIII ..... Appellant

versus



	BHARAT BHUSHAN JAIN	..... Respondent
+	<b>ITA 1318/2009</b>	
	THE COMMISSIONER OF INCOME TAX	..... Appellant
	versus	
	SUNIL JAIN	..... Respondent
+	<b>ITA 196/2010</b>	
	THE COMMISSIONER OF INCOME TAX	..... Appellant
	versus	
	ANU AGGARWAL	..... Respondent
+	<b>ITA 198/2010</b>	
	THE COMMISSIONER OF INCOME TAX	..... Appellant
	versus	
	GAURI SHANKAR AGGARWAL	..... Respondent
+	<b>ITA 279/2010</b>	
	COMMISSIONER OF INCOME TAX	..... Appellant
	versus	
	SANJAY RAI CHOWDHARY	..... Respondent
+	<b>ITA 777/2010</b>	
	THE COMMISSIONER OF INCOME TAX	..... Appellant
	versus	



	GALLRI DEVI	..... Respondent
+	<b>ITA 1145/2010</b>	
	CIT	..... Appellant
	versus	
	RASHMI MONGA	..... Respondent
+	<b>ITA 1313/2010</b>	
	COMMISSIONER OF INCOME TAX	..... Appellant
	versus	
	MONIKA SAXENA	..... Respondent
+	<b>ITA 1326/2010</b>	
	COMMISSIONER OF INCOME TAX	..... Appellant
	versus	
	MONIKA SAXENA	..... Respondent

Presence : Mr. Rohit Madan, Mr.Ruchir Bhatia and Mr.Akash Vajpai, Advocates for the Revenue in ITA Nos. 669/2009, 670/2009, 711/2009, 1075/2009, 1318/2009, 196/2010, 198/2010 279/2010, 777/2010 1145/2010, 1313/2010 & 1326/2010.

Mr. Pranjal Srivastava and Mr. V.M.Chaurasia, Advocates for respondent in ITA Nos. 669/2009, 670/2009 and 1075/2009.



Mr. Salil Kapoor & Mr. Vikas Jain, Advocates for respondents in ITA Nos. 711/2009 and 1145/2010.

Mr.Piyush Kaushik, Advocate for respondent in ITA No. 1318/2009

Dr. Rakesh Gupta, Ms.Poonam Ahuja, Mr.Mukul Mathur, Advocates for the respondent in ITA No. 279/2010.

**CORAM:**

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

**HON'BLE MR. JUSTICE R.K.GAUBA**

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

%

For detailed judgment, the decision dated 08.01.2015 in ITA No.648/2009 may be referred to.

**S. RAVINDRA BHAT  
(JUDGE)**

**R.K.GAUBA  
(JUDGE)**

**JANUARY 08, 2015**

*mr*