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

Decided on: 11<sup>th</sup> February, 2015

+ **ITA 21/2014**  
 + **ITA 22/2014**  
 + **ITA 23/2014**  
 + **ITA 24/2014**

**COMMISSIONER OF INCOME TAX –II** ..... Appellant  
 Through: **Mr.Kamal Sawhney, Sr.Standing**  
**counsel with Mr.Sanjay Kumar,**  
**Jr.Standing counsel.**

versus

**M/S MICRON STEELS PVT. LTD.** ..... Respondent  
 Through: **Mr.Salil Kapoor and Mr.Vikas Jain,**  
**Advs.**

+ **ITA 20/2014**  
**COMMISSIONER OF INCOME TAX –II** ..... Appellant  
 Through: **Mr.Kamal Sawhney, Sr.Standing**  
**counsel with Mr.Sanjay Kumar,**  
**Jr.Standing counsel.**

versus

**M/S STEELS PVT. LTD.** ..... Respondent  
 Through: **Mr.Salil Kapoor and Mr.Vikas Jain,**  
**Advs.**

**CORAM:**  
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**  
**HON'BLE MR. JUSTICE R.K.GAUBA**



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

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For detailed judgment, the decision dated 11.02.2015 in ITA No. 19/2014 may be referred to.

**S. RAVINDRA BHAT, J**

**R.K.GAUBA, J**

**FEBRUARY 11, 2015**

*mr*

