



\$~5 to 7

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

*Decided on 23<sup>rd</sup> March, 2015*

+ ITA 105/2015  
+ ITA 106/2015  
+ ITA 104/2015

COMMISSIONER OF INCOME TAX, LARGE TAX PAYER  
UNIT, DELHI

..... Appellant

Through Ms. Suruchi Aggarwal, sr. standing  
counsel

versus

INDIAN RAILWAY FINANCE CORPORATION LTD.

..... Respondent

Through Mr. S. Krishnan, Adv.

**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 23.03.2015 in ITA  
No.103/2015 may be referred to.

**S. RAVINDRA BHAT**  
**(JUDGE)**

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

**MARCH 23, 2015**

*slh*