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

*Decided on: April 16, 2015*

+ ITA 470/2014  
 COMMISSIONER OF INCOME TAX (CENTRAL)-III .... Appellant  
 Through: Ms.Suruchi Aggarwal, Adv.

versus

FLEX INTERNATIONAL PVT. LTD. .... Respondent

+ ITA 484/2014  
 ANANT OVERSEAS PVT. LTD. .... Respondent

+ ITA 518/2014  
 APOORVA EXTRUSION PVT. LTD. .... Respondent

+ ITA 523/2014  
 ANSHIKA INVESTMENT PVT. LTD. .... Respondent

+ ITA 524/2014  
 A.R. LEASING PVT. LTD. .... Respondent

Through: Mr.M.P.Rastogi and Mr. K.N.Ahuja,  
 Adv.

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

**MR. JUSTICE S. RAVINDRA BHAT**

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For detailed judgment, the decision dated 16.04.2015 in ITA 467/2014 may be referred to.

**S. RAVINDRA BHAT, J**

**R.K.GAUBA, J**

**APRIL 16, 2015/mr**