



\$~60 to 64

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

Decided on: 22<sup>nd</sup> January, 2015

+ **ITA 444/2013**  
 + **ITA 445/2013**  
 + **ITA 446/2013**  
 + **ITA 452/2013**  
 + **ITA 461/2013**

COMMISSIONER OF INCOME TAX (C)-II ..... Appellant  
 Through Mr. N P Sahni, Sr. Standing Counsel  
 with Mr. Nitin Gulati and Mr. Judy  
 James, Jr. Standing Counsel

**versus**

MICRA INDIA 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 22.01.2015 in ITA No.  
 441/2013 may be referred to.

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

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

**JANUARY 22, 2015/vld**