



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

Reserved on: January 09, 2015  
Pronounced on: January 30, 2015

+ **ITA 587/2013**  
+ **ITA 161/2014**  
+ **ITA 204/2014**

**COMMISSIONER OF INCOME TAX-I** ..... Appellant  
Through: Mr. Rohit Madan and Mr. Ruchir  
Bhatia, Advocates.

Versus

**BOUGAINVILLEA MULTIPLEX ENTERTAINMENT  
CENTRE PVT. LTD.** ..... Respondent  
Through: Mr. Ajay Vohra, Sr. Advocate with  
Ms. Kavita Jha and Mr. Vaibhav  
Kulkarni, Advocates.

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

**MR. JUSTICE R.K.GAUBA**

%

For detailed judgment, the decision dated 30.01.2015 in ITA No.586/2013  
may be referred to.

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

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

**JANUARY 30, 2015**

vld