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

Date of Decision: 27.11.2017

+ ITA 1045/2017 & CM No.42537/2017

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL)-1 Appellant

versus

MANOJ HORA Respondent

And connected matters:

+ ITA 1046/2017 & CM No.42538/2017

+ ITA 1047/2017 & CM No.42539/2017

+ ITA 1048/2017

Present: Mr. Sanjay Kumar, Jr. Standing Counsel with
Mr. Rahul Chaudhary, Sr. Standing Counsel for
appellant.
Dr. Shashwat Bajpai with Mr. Sharad Agarwal,
Advs. for respondent.

CORAM:

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

S. RAVINDRA BHAT, J.(ORAL)

The appeals are dismissed. For detailed judgment, the decision in ITA No.1045/2017 dated 27.11.2017 may be referred to.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 27, 2017/kks