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

10 and 11

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ITA 755/2015

PR. COMMISSIONER OF INCOME TAX-4 Appellant

Through Mr. Ashok Kumar, Advocate

versus

GULBARGA ASSOCIATES (P) LIMITED Respondent

Through Mr. Prakash Kumar and Ms. Rashmi
Singh, Advocates**With**

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ITA 756/2015

PR COMMISSIONER OF INCOME TAX-4 Appellant

Through Mr. Ashok Kumar, Advocate

versus

GULBARGA ASSOCIATES (P) LIMITED Respondent

Through Mr. Prakash Kumar and Ms. Rashmi
Singh, Advocates**CORAM: JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI****ORDER**

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17.04.2017

1. The issues raised by the Revenue in these appeals are answered against it and in favour of the Assessee by the decision of this court in *Principal Commissioner of Income Tax v. Nikki Drugs and Chemicals P. Ltd., (2016), 386 ITR 680 (Del)*.

2. The appeals are accordingly dismissed.

S.MURALIDHAR, J
NAJMI WAZIRI, J**APRIL 17, 2017/b**