



\$~10, 11, 13, 15 to 24

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

+ ITA 444/2017
 + ITA 445/2017
 + ITA 447/2017
 + ITA 449/2017
 + ITA 450/2017
 + ITA 451/2017
 + ITA 452/2017
 + ITA 453/2017
 + ITA 454/2017
 + ITA 455/2017
 + ITA 456/2017
 + ITA 457/2017
 + ITA 458/2017

**PRINCIPAL COMMISSIONER OF INCOME
 TAX (CENTRAL)- 1**

..... Appellant

Through : Mr. Sanjay Kumar and Mr. Rahul
 Kaushik, Advocates.

versus

**SAHARA INDIA FINANCIAL
 CORPORATION LTD.,**

..... Respondent

Through : Mr. Satyen Sethi and Mr. Arta Trana
 Panda, Advocates.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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21.07.2017

CM No.22471/2017 (exemption) ITA No.444/2017

CM No.22472/2017 (exemption) ITA No.445/2017

CM No.22474/2017 (exemption) ITA No.447/2017



CM No.22476/2017 (exemption) ITA No.449/2017
CM No.22477/2017 (exemption) ITA No.450/2017
CM No.22478/2017 (exemption) ITA No.452/2017
CM No.22479/2017 (exemption) ITA No.453/2017
CM No.22480/2017 (exemption) ITA No.454/2017
CM No.22481/2017 (exemption) ITA No.455/2017
CM No.22482/2017 (exemption) ITA No.456/2017
CM No.22483/2017 (exemption) ITA No.457/2017
CM No.22484/2017 (exemption) ITA No.458/2017

1. Allowed, subject to all just exceptions.

ITA 444/2017, ITA 445/2017, ITA 447/2017, ITA 449/2017, ITA 450/2017, ITA 451/2017, ITA 452/2017, ITA 453/2017, ITA 454/2017, ITA 455/2017, ITA 456/2017, ITA 457/2017 & ITA 458/2017

2. These appeals under Section 260A of the Income Tax Act, 1961 are directed against the impugned order dated 13th December 2016 passed by the Income Tax Appellate Authority ('ITAT') by which the appeals of the Revenue were dismissed.

3. The question of law urged in these appeals stands answered against the Revenue by the decisions of this Court dated 20th September 2012 in ITA Nos. 637 of 2011 etc (*CIT v. Sahara India Financial Corporation Ltd.*) and ITA Nos. 846 of 2011 etc. (*CIT v. Sahara India Mutual Benefit Co. Ltd.*). Consequently, these appeals are dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 21, 2017/dk