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* IN THE HIGH COURT OF DELHI AT NEW DELHI
15 to 19

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ITA 145/2017 and CM No. 5386/2017
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 149/2017 and CM No. 6057/2017

PR. COMMISSIONER OF INCOME TAX-4 Appellant
Through

versus

GULBARGA ASSOCIATES (P)LIMITED Respondent
Through Mr. Prakash Kumar and Ms. Rashmi
Singh, Advocates

AND

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ITA 150/2017 and CM No. 6062/2017

PR. COMMISSIONER OF INCOME TAX-4 Appellant
Through Mr. Ashok Kumar, Advocate

versus

GULBRGA ASSOCIATES (P)LIMITED Respondent
Through Mr. Prakash Kumar and Ms. Rashmi
Singh, Advocates

AND

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ITA 166/2017 and CM No.7341/2017



PR. COMMISSIONER OF INCOME TAX-IV Appellant
 Through Mr. Ashok Kumar, Advocate
 versus
 GULBARGA ASSOCIATES (P) LIMITED Respondent
 Through Mr. Prakash Kumar and Ms. Rashmi
 Singh, Advocates

AND

ITA 173/2017 and CM No. 7795/2017

PR. COMMISSIONER OF INCOME TAX-4 Appellant
 Through Mr. Ashok Kumar, Advocate
 versus
 GULBRAGA ASSOCIATES (P)LIMITED Respondent
 Through Mr. Prakash Kumar and Ms. Rashmi
 Singh, Advocates

**CORAM: JUSTICE S. MURALIDHAR
 JUSTICE NAJMI WAZIRI**

ORDER
17.04.2017

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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 as well as pending applications are accordingly dismissed.


 S.MURALIDHAR, J


 NAJMI WAZIRI, J

APRIL 17, 2017/b