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

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ITA 337/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7..... Appellant
Through: Mr Sanjay Kumar, Mr Dileep Shivpuri,
Advocates

versus

M/S ORIENTAL BUILDING & FURNISHING CO.
LTD.

..... Respondent

Through: Mr P.C. Yadav and Mr Gaurav Yadav,
Advocates

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ITA 338/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7..... Appellant
Through: Mr Sanjay Kumar, Mr Dileep Shivpuri,
Advocates

versus

M/S ORIENTAL BUILDING & FURNISHING
CO. LTD.

..... Respondent

Through: Mr P.C. Yadav and Mr Gaurav Yadav,
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ITA 339/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7..... Appellant
Through: Mr Sanjay Kumar, Mr Dileep Shivpuri,
Advocates

versus

M/S ORIENTAL BUILDING & FURNISHING



CO. LTD

..... Respondent

Through: Mr P.C. Yadav and Mr Gaurav Yadav,
Advocates

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ITA 340/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7..... Appellant

Through: Mr Sanjay Kumar, Mr Dileep Shivpuri,
Advocates

versus

M/S ORIENTAL BUILDING & FURNISHING
CO. LTD.

..... Respondent

Through: Mr P.C. Yadav and Mr Gaurav Yadav,
Advocates

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ITA 341/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7..... Appellant

Through: Mr Sanjay Kumar, Mr Dileep Shivpuri,
Advocates

versus

M/S ORIENTAL BUILDING & FURNISHING
CO. LTD.

..... Respondent

Through: Mr P.C. Yadav and Mr Gaurav Yadav,
Advocates

+

ITA 342/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7..... Appellant

Through: Mr Sanjay Kumar, Mr Dileep Shivpuri,
Advocates

versus

M/S ORIENTAL BUILDING & FURNISHING



CO. LTD.

..... Respondent

Through: Mr P.C. Yadav and Mr Gaurav Yadav,
Advocates

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE CHANDER SHEKHAR

ORDER

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29.05.2017

CM 16653/2017 (exemption) in ITA 337/2017
CM 16655/2017 (exemption) in ITA 338/2017
CM 16657/2017 (exemption) in ITA 339/2017
CM 16659/2017 (exemption) in ITA 340/2017
CM 16662/2017 (exemption) in ITA 342/2017
Allowed, subject to all just exceptions.

CM 16652/2017 (delay) in ITA 337/2017
CM 16654/2017 (delay) in ITA 338/2017
CM 16656/2017 (delay) in ITA 339/2017
CM 16658/2017 (delay) in ITA 340/2017
CM 16660/2017 (delay) in ITA 341/2017
CM 16661/2017 (delay) in ITA 342/2017

For the reasons stated therein, these applications are allowed. The delay in filing the appeal is condoned.

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1. These are the appeals filed by the Revenue against the impugned common



order dated 5th September, 2016 passed by the ITAT in ITA No. 2012/De1/2013 and ITA Nos. 5762 to 5766/De1/2013 for the Assessment Year ('AY') 2004 – 2005 to 2009 – 2010.

2. The issue before the ITAT was whether the Assessing Officer (AO) and the CIT(A) had erred in not accepting the Annual Letting Value (ALV) of the house property the income from which was subject to tax and instead adopt the fair rental value? The ITAT in the impugned order held in favour of the Assessee and applied the rule of consistency after noting that the ALV had been accepted by the Revenue for the earlier AYs.

3. It is pointed out by the learned counsel for the Assessee appearing on advance notice that the tax effect in each of these appeals is below Rs.20 lakhs.

4. Having heard Mr Sanjay Kumar, the learned counsel for the Revenue and having examined the impugned order of the ITAT, the Court is of the view that it suffers from no legal infirmity in the ITAT going by the rule of consistency. No substantial question of law arises. In any event , the tax effect in each of the appeals is also below the limit for filing of appeals by the Revenue.

5. The appeals are accordingly dismissed.


S.MURALIDHAR, J


CHANDER SHEKHAR, J

MAY 29, 2017/rd

ITA 337/2017 & connected matters

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