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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 792/2017, ITA 793/2017, ITA 794/2017 & ITA 796/2017**

**PR. COMMISSIONER OF INCOME TAX -18** ..... Appellant  
Through: **Mr. Zoheb Hossain, Senior Standing Counsel.**

versus

**N. S. SOFTWARE (FIRM)** ..... Respondent  
Through: **None.**

**CORAM:**  
**JUSTICE S.MURALIDHAR**  
**JUSTICE PRATHIBA M. SINGH**

**ORDER**  
**% 13.09.2017**

1. These appeals are with regard to Assessment Years 2005-06 & 2006-07.
2. The appeals are dismissed in view of the decision of this Court in *Commissioner of Income-Tax v. Kabul Chawla* [2016] 380 ITR 573 (Del).

**S. MURALIDHAR, J.**

**PRATHIBA M. SINGH, J.**

**SEPTEMBER 13, 2017**

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