



\$~32 & 37

\* IN THE HIGH COURT OF DELHI AT NEW DELHI  
+ ITA 790/2017 & ITA 795/2017

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

versus

M/S. N. S. SOFTWARE (FIRM) ..... Respondent  
Through: None.

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

**ORDER**  
% 13.09.2017

In view of the decisions of this Court in *Pepsi Food Pvt. Ltd. v. Assistant Commissioner of Income Tax (2015) 376 ITR 87 (Del)* and *Commissioner of Income Tax v. RRJ Securities Ltd. (2016) 380 ITR 612 (Del)*, these appeals are dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

SEPTEMBER 13, 2017

dk