



\$~
*
7
+

IN THE HIGH COURT OF DELHI AT NEW DELHI

ITA No. 735/2017

PRINCIPAL COMMISSIONER OF INCOME TAX-07 Appellant
Through: Mr. Rahul Chaudhary, Senior Standing
Counsel with Mr. Sanjay Kumar, Junior Standing
Counsel.

versus

PUNJAB & SIND BANK Respondent
Through: Mr. Salil Kapoor with Mr. Sumit
Lalchandani and Ms. Ananya Kapoor and
Ms. Soumya Singh, Advocates.

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

ORDER
18.09.2017

%

C.M. No. 31675/2017 (exemption)

1. Allowed subject to all just exceptions.

CM APPL 31674/2017 (delay)

2. For the reasons stated therein, the delay in filing the appeal is condoned.

3. The application is disposed of.

ITA No. 735/2017

4. This appeal under Section 260A of the Income Tax Act, 1961 ('Act') filed by the Revenue is directed against the impugned order dated 20th January 2017 passed by Income Tax Appellate Tribunal ('ITAT') in ITA No. 5233/Del/2012 for the Assessment Year ('AY') 2008-09.



5. In view of the order passed today in ITA No. 602 of 2017 for the AY 2009-10, answering questions similar to those raised in this appeal in favour of the Assessee and against the Revenue, this appeal is dismissed.

A handwritten signature in black ink, appearing to be 'S. Muralidhar'.

S. MURALIDHAR, J.

A handwritten signature in blue ink, appearing to be 'Prathiba M. Singh'.

PRATHIBA M. SINGH, J.

SEPTEMBER 18, 2017

Rm



3

\$~33

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

ITA 735/2017

PRINCIPAL COMMISSIONER
OF INCOME TAX-07

..... Appellant

Through: Mr.Rahul Chaudhary, Sr.Standing
Counsel with Mr.Sanjay Kumar, Advocate.

Versus

PUNJAB & SIND BANK

..... Respondent

Through: Mr.Sumit Lalchandani, Advocate.

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

ORDER

%

26.09.2017

1. The office note has been perused. Para-4 of the order dated 18th September, 2017 is corrected as under:

“4. This appeal under Section 260A of the Income Tax Act, 1961 ('Act') filed by the Revenue is directed against the impugned order dated 20th January 2017 passed by Income Tax Appellate Tribunal ('ITAT') in ITA No.5253/Del/2012 for the Assessment Year ('AY') 2008-09.”

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 26, 2017/ 'anb'