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

*Date of decision 16.4.2018*

+ ITA 346/2018

PR. COMMISSIONER OF INCOME TAX ..... Appellant  
versus

CHRYSCAPITAL LTD. .... Respondent

+ ITA 349/2018

PRO COMMISSIONER OF INCOME TAX- 2 ..... Appellant

versus

MIS CHRYS CAPITAL INVESTMENT ADVISORS (INDIA) PVT. LTD.  
.. ...Respondent

**Present :** Mr.Zoheb Hossain, Sr. Standing counsel for appellant.

Mr.Vikas Shrivastava, Mr.Mayank Aggarwal and  
Ms.Kanika Jain, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE A. K. CHAWLA**

**MR. JUSTICE S. RAVINDRA BHAT (Open Court)**

1. Appeals are dismissed.
2. For reasons, the judgment dated 16.4.2018 in ITA 634/2017 may be referred to.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**APRIL 16, 2018/ndn**