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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment Reserved on:20.09.2018

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Judgment Pronounced on:05.10.2018

+ ITA 152/2001

+ ITA 218/2002, C.M. APPL.5766/2013

+ ITA 679/2004, C.M. APPL.5757/2013

+ ITA 163/2005

+ ITA 750/2007

+ ITA 752/2007

+ ITA 751/2007 & ITA 763/2007

+ ITR 137/1983, ITR 78/1981 & ITR 397/1983

+ ITR 297-98/1981

+ ITR 9/1982 & C.M. APPL.5772/2013

+ ITR 46-47/1982

+ ITR 95-98/1983 & ITR 221/1984

+ ITR 137-39/1983

+ C.M. APPL.5770/2013 IN ITR 151/1983 (disposed off case), ITR 152-53/1983, ITR 271/1983 & ITR 438/1983, C.M. APPL.5775/2013

+ ITR 170-71/1985

+ ITR 221-24/1985

+ ITR 18/2000, C.M. APPL.5762/2013

+ WTA 2/1999

+ WTR 328-34/1984 & C.M. APPL.5773/2013

+ ITR 283-88/1985



- + **WTR 300/1987, C.M. APPL.5759/2013; WTR 40-42/1987 & WTR 106-08/1990,C.M. APPL.5767/2013**
- + **WTR 3/1992 & C.M. APPL.5765/2013**
- + **WTR 4/1992 & C.M. APPL.5763/2013**
- + **WTR 24/1995 & C.M. APPL.5758/2013**
- + **WTR 28-32/1995 & C.M. APPL.5768/2013**
- + **WTR 4/1997 & C.M. APPL.5771/2013**
- + **C.M. APPL.5769/2013 IN ITR 297/1981**
- + **C.M. APPL.5760/2013 IN ITR 46/1982**
- + **ITR 95/1983**
- + **ITR 170/1985**
- + **ITR 283/1985**
- + **ITR 185-88/1989**
- + **C.M. APPL.5774/2013 IN WTR 40/1987**

Through : Sh. Ajay Vohra, Sr. Advocate with Sh. D.D. Singh, Ms. Seerat Deep Singh, Ms. Kavita Jha and Sh. Aditya Vohra, Advocates, for Maharaja Prithvi Raj and Maharaja Jai Singh, in ITA 152/2001.

Sh. Deepak Anand and Sh. Puneet Rai, Advocates, for appellant, in ITA 152/2001, ITA 218/2002, ITA 679/2004, ITA 163/2005, ITA 750/2007, ITA 751/2007, ITA 752/2007, ITA 763/2007, ITR 78/1981, ITR 297-98/1981, ITR 9/1982, ITR 46-47/1982, ITR 95-98/1983, ITR 137-39/1983, ITR 271/1983, ITR 221/1984, ITR 397/1983, ITR 438/1983, ITR 170-71/1985, ITR 221-24/1985 & ITR 18/2000.

Sh. Prateesh Kumar and Ms. Meera Mathur, Advocates, for assessee, in ITA 152/2001, ITA 218/2002, ITA 679/2004, ITA 163/2005, ITA 750/2007, ITA 751/2007, ITA 752/2007, ITA 763/2007, ITR 78/1981, ITR 297-98/1981, ITR 9/1982, ITR 46-47/1982, ITR 95-98/1983, ITR 137-39/1983, ITR 271/1983, ITR 221/1984, ITR 397/1983, ITR 438/1983, ITR 170-71/1985, ITR 221-24/1985 & ITR 18/2000, WTA



2/1999, WTR 328-34/1984, WTR 300/1987, WTR 40-42/1987, WTR 106-08/1990, WTR 3/1992, WTR 4/1992, WTR 24/1995, WTR 28-32/1995, WTR 4/1997, ITR 297/1981, ITR 46/1982, ITR 95/1983, ITR 151/1983, ITR 283/1985, ITR 185-88/1989 & WTR 40/1987.

Sh. D.D. Singh and Ms. Seerat Deep Singh, Advocates, for Respondent Nos. 8, 10, 15, 21, 23 and 52, in ITA 152/2001, ITA 218/2002, ITA 679/2004, ITA 163/2005, ITA 750/2007, ITA 751/2007, ITA 752/2007, ITA 63/2007, ITR 78/1981, ITR 297-98/1981, ITR 9/1982, ITR 46-47/1982, ITR 95-98/1983, ITR 137-39/1983, ITR 151-53/1983, ITR 271/1983, ITR 397/1983, ITR 438/1983, ITR 221/1984, ITR 170-71/1985, ITR 221-24/1985, ITR 185-88/1989 & ITR 18/2000.

Sh. Satyam Thareja, Advocate, for Respondent No.4, in ITR 18/2000.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

S. RAVINDRA BHAT, J

For detailed judgment, see GTR No.2/1981.

**S. RAVINDRA BHAT
(JUDGE)**

**A.K.CHAWLA
(JUDGE)**

OCTOBER 05, 2018