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

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**ITA 1032/2015**

PR. COMMISSIONER OF INCOME  
TAX (CENTRAL-2),

..... Appellant

Through: Ms. Suruchi Aggarwal, Senior Standing  
counsel, Ms. Vibhooti Malhotra, Junior Standing  
counsel and Ms. Radhika Gupta, Advocate

versus

M/S FORYU OVERSEAS (P) LTD

..... Respondent

**With**

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**ITA 1035/2015**

PR. COMMISSIONER OF INCOME  
TAX (CENTRAL-2)

..... Appellant

Through: Ms. Suruchi Aggarwal, Senior Standing  
counsel, Ms. Vibhooti Malhotra, Junior Standing  
counsel and Ms. Radhika Gupta, Advocate

versus

M/S FORYU OVERSEAS (P) LTD.,

..... Respondent

**And**

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**ITA 1036/2015**

PR. COMMISSIONER OF INCOME  
TAX (CENTRAL-2)

..... Appellant

Through: Ms. Suruchi Aggarwal, Senior Standing  
counsel, Ms. Vibhooti Malhotra, Junior Standing  
counsel and Ms. Radhika Gupta, Advocate

versus



FORYU OVERSEAS (P) LTD

..... Respondent

**CORAM:**  
**JUSTICE S. MURALIDHAR**  
**JUSTICE VIBHU BAKHRU**

**ORDER**

% **23.12.2015**

**CM No. 32400/2015 in ITA No. 1032 of 2015**

**CM No. 32404/2015 in ITA No. 1035 of 2015**

**CM No. 32406/2015 in ITA No. 1036 of 2015**

1. Allowed, subject to all just exceptions.
2. The applications are disposed of.

**ITA No. 1032 of 2015**

**ITA No. 1035 of 2015**

**ITA No. 1036 of 2015**

3. In view of the decision of this Court dated 20<sup>th</sup> July 2015 in ITA No. 444 of 2015 (*Commissioner of Income Tax(Central-II) v. P.D. Associates (P) Ltd.*), no substantial question of law arises for determination by the Court in these appeals.

4. The appeals are accordingly dismissed.

**S. MURALIDHAR, J**

**VIBHU BAKHRU, J**

**DECEMBER 23, 2015/mg**