



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

**RESERVED ON :11.10.2012  
PRONOUNCED ON:31.10.2012**

**ITA 56/2001**

|                                   |                  |
|-----------------------------------|------------------|
| COMMISSIONER OF INCOME TAX        | ..... Appellant  |
| versus                            |                  |
| M/S ANSAL PROPERTIES & INDUS. LTD | ..... Respondent |

**ITA 57/2001**

|                                  |                  |
|----------------------------------|------------------|
| COMMISSIONER OF INCOME TAX       | ..... Appellant  |
| versus                           |                  |
| M/S ANSAL PROPERTIES & INDUS.LTD | ..... Respondent |

**ITA 105/2001**

|                                       |                  |
|---------------------------------------|------------------|
| COMMISSIONER OF INCOME TAX            | ..... Appellant  |
| versus                                |                  |
| M/S ANSAL HOUSING & CONSTRUCTION LTD. | ..... Respondent |

**ITA 107/2001**

|                                        |                  |
|----------------------------------------|------------------|
| COMMISSIONER OF INCOME TAX             | ..... Appellant  |
| versus                                 |                  |
| M/S ANSAL PROPERTIES & INDUSTRIES LTD. | ..... Respondent |

**ITA 109/2001**

|                                        |                  |
|----------------------------------------|------------------|
| COMMISSIONER OF INCOME TAX             | ..... Appellant  |
| versus                                 |                  |
| M/S ANSAL PROPERTIES & INDUSTRIES LTD. | ..... Respondent |

**ITA 114/2001**

|                                       |                  |
|---------------------------------------|------------------|
| COMMISSIONER OF INCOME TAX            | ..... Appellant  |
| versus                                |                  |
| M/S ANSAL HOUSING & CONSTRUCTION LTD. | ..... Respondent |

**ITA 177/2001**

|                                        |                  |
|----------------------------------------|------------------|
| COMMISSIONER OF INCOMET TAX            | ..... Appellant  |
| versus                                 |                  |
| M/S ANSAL PROPERTIES & INDUSTRIES LTD. | ..... Respondent |

**ITA 88/2002**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL PROPERTIES &amp; INDUSTRIES LTD.

..... Respondent

**ITA 111/2003**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL PROPERTIES &amp; INDUSTRIES LTD.

..... Respondent

**ITA 321/2003**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL PROPERTIES &amp; INDUSTRIES LTD.

..... Respondent

**ITA 498/2003**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL HOUSING &amp; CONSTRUCTION LTD.

..... Respondent

**ITA 227/2004**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL HOUSING &amp; CONSTRUCTION LTD.

..... Respondent

**ITA 336/2004**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S.ANSAL PROPERTIES &amp; INDUSTRIES LTD.

..... Respondent

**ITA 529/2004**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL HOUSING &amp; CONSTRUCTION LTD.

..... Respondent

**ITA 690/2004**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S ANSAL HOUSING &amp; CONSTRUCTION LTD.

..... Respondent



**ITA 212/2005**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

M/S. ANSAL HOUSING AND CONSTRUCTION LTD. .... Respondent

.....Appellant

Through : Sh. Abhishek Maratha, Sr. Standing Counsel  
with Ms. Anshul Sharma, Advocate.

.....Respondents

Through : Sh. Ajay Vohra, Ms. Kavita Jha and Sh.  
Somnath Shukla, Advocates.  
Sh. Satyen Sethi and Sh. Arta Trana Panda, Advocates.

**CORAM:**

**MR. JUSTICE S. RAVINDRA BHAT**

**MR. JUSTICE R.V. EASWAR**

**MR. JUSTICE S.RAVINDRA BHAT**

1. The present Appeals are disposed of in view of the separate judgment passed today in ITA 18/1999 titled *Commissioner of Income Tax vs. M/s Ansal Housing Finance and Leasing Co. Ltd.*

(S.RAVINDRA BHAT)  
JUDGE

31<sup>st</sup> October, 2012

(R.V. EASWAR)  
JUDGE