



\$~47 to 49, 53, 55 to 62

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

Decided on: 8th January, 2015

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ITA 669/2009

THE COMMISSIONER OF INCOME TAX Appellant

versus

ANIL KUMAR BANSAL Respondent

+

ITA 670/2009

THE COMMISSIONER OF INCOME TAX Appellant

versus

ANIL KUMAR BANSAL Respondent

+

ITA 711/2009

THE COMMISSIONER OF INCOME TAX Appellant

versus

SADHU RAM AGGARWAL Respondent

+

ITA 1075/2009

THE COMMISSIONER OF INCOME TAX XIII Appellant

versus



BHARAT BHUSHAN JAIN Respondent

+ **ITA 1318/2009**

THE COMMISSIONER OF INCOME TAX Appellant

versus

SUNIL JAIN Respondent

+ **ITA 196/2010**

THE COMMISSIONER OF INCOME TAX Appellant

versus

ANU AGGARWAL Respondent

+ **ITA 198/2010**

THE COMMISSIONER OF INCOME TAX Appellant

versus

GAURI SHANKAR AGGARWAL Respondent

+ **ITA 279/2010**

COMMISSIONER OF INCOME TAX Appellant

versus

SANJAY RAI CHOWDHARY Respondent

+ **ITA 777/2010**

THE COMMISSIONER OF INCOME TAX Appellant

versus



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|---|----------------------------|------------------|
| | GALLRI DEVI | Respondent |
| + | ITA 1145/2010 | |
| | CIT | Appellant |
| | versus | |
| | RASHMI MONGA | Respondent |
| + | ITA 1313/2010 | |
| | COMMISSIONER OF INCOME TAX | Appellant |
| | versus | |
| | MONIKA SAXENA | Respondent |
| + | ITA 1326/2010 | |
| | COMMISSIONER OF INCOME TAX | Appellant |
| | versus | |
| | MONIKA SAXENA | Respondent |

Presence : Mr. Rohit Madan, Mr.Ruchir Bhatia and Mr.Akash Vajpai, Advocates for the Revenue in ITA Nos. 669/2009, 670/2009, 711/2009, 1075/2009, 1318/2009, 196/2010, 198/2010 279/2010, 777/2010 1145/2010, 1313/2010 & 1326/2010.

Mr. Pranjal Srivastava and Mr. V.M.Chaurasia, Advocates for respondent in ITA Nos. 669/2009, 670/2009 and 1075/2009.



Mr. Salil Kapoor & Mr. Vikas Jain, Advocates for respondents in ITA Nos. 711/2009 and 1145/2010.

Mr.Piyush Kaushik, Advocate for respondent in ITA No. 1318/2009

Dr. Rakesh Gupta, Ms.Poonam Ahuja, Mr.Mukul Mathur, Advocates for the respondent in ITA No. 279/2010.

CORAM:

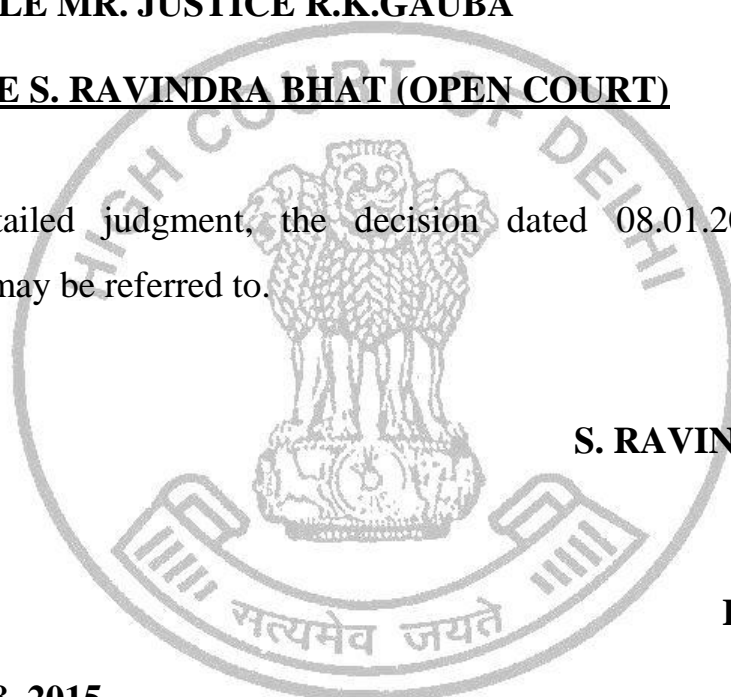
HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.K.GAUBA

MR. JUSTICE S. RAVINDRA BHAT (OPEN COURT)

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For detailed judgment, the decision dated 08.01.2015 in ITA No.648/2009 may be referred to.



**S. RAVINDRA BHAT
(JUDGE)**

**R.K.GAUBA
(JUDGE)**

JANUARY 08, 2015

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