

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

..... Respondent

..... Respondent

..... Respondent

..... Respondent

..... Respondent

..... Respondent

..... 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

(R.V. EASWAR)  
JUDGE

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