



\$~66 to 87, 93 to 95 & 103 to 105

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

Decided on: 22.01.2015

+ ITA 430/2013  
+ ITA 431/2013  
+ ITA 432/2013

THE COMMISSIONER OF INCOME TAX (CENTRAL)-I..... Appellant  
Through Mr. Balbir Singh, sr. standing counsel  
with Mr. Abhishek Singh Baghel, Adv.

versus

MOHAN MEAKINS LIMITED ..... Respondent  
Through Mr. C S Aggarwal, Sr. Adv. with Mr.  
Prakash Kumar, Adv.

+ ITA 433/2013

THE COMMISSIONER OF INCOME TAX (CENTRAL)-III.... Appellant  
Through Mr. Balbir Singh, sr. standing counsel  
with Mr. Abhishek Singh Baghel, Adv.

versus

NATIONAL INDUSTRIES CORPORATION LTD. .... Respondent  
Through Mr. C S Aggarwal, Sr. Adv. with Mr.  
Prakash Kumar, Adv.

+ ITA 522/2013  
+ ITA 530/2013  
+ ITA 534/2013  
+ ITA 535/2013  
+ ITA 536/2013  
+ ITA 537/2013

THE COMMISSIONER OF INCOME TAX CENTRAL - III..... Appellant  
Through Mr. Balbir Singh, sr. standing counsel  
with Mr. Abhishek Singh Baghel, Adv.

versus

SUPERIOR INDUSTRIES LTD. .... Respondent  
Through Dr. Rakesh Gupta, Adv.

+ ITA 252/2014  
+ ITA 253/2014  
+ ITA 254/2014



+ ITA 255/2014  
+ ITA 256/2014

THE COMMISSIONER OF INCOME TAX CENTRAL-III..... Appellant  
Through Mr. Rohit Madan and Mr. Ruchir Bhatia,  
Advs.  
versus

DCM SHRIRAM INDUSTRIES LTD. .... Respondent  
Through None

+ ITA 418/2014  
+ ITA 419/2014  
+ ITA 420/2014  
+ ITA 421/2014  
+ ITA 422/2014  
+ ITA 423/2014  
+ ITA 447/2014

COMMISSIONER OF INCOME TAX- .... Appellant  
Through Mr. Kamal Sawhney, sr. standing  
counsel  
versus

SARAYA INDUSTRIES LTD. .... Respondent  
Through None

+ ITA 759/2014  
+ ITA 760/2014  
+ ITA 761/2014

THE COMMISSIONER OF INCOME TAX CENTRAL-III..... Appellant  
Through Mr. Rohit Madan and Mr. Ruchir Bhatia,  
AdvS.  
versus

M/S LORDS DISTILLERY LIMITED .... Respondent  
Through Mr. C S Aggarwal, Sr. Adv. with Mr.  
Prakash Kumar, Adv.

+ ITA 782/2014  
+ ITA 783/2014  
+ ITA 784/2014



THE COMMISSIONER OF INCOME TAX CENTRAL-III..... Appellant  
Through Mr. Rohit Madan, Adv.

versus

NATIONAL INDUSTRIAL CORPORATION LTD ..... Respondent  
Through Mr. Salil Aggarwal and Mr. Vikas Jain,  
Adv.

**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 22.01.2015 in ITA No.429/2013  
may be referred to.

**S. RAVINDRA BHAT**  
**(JUDGE)**

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

**JANUARY 22, 2015**

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