$~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)

%

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
vld