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

R-1,6,13 &14

+ **ITA 822/2005**
THE COMMISSIONER OF INCOME TAX Appellant
Through: Ms Lakshmi Gurung, Senior Standing
Counsel for Revenue with Mr Tushar
Gupta, Junior Standing Counsel for
Revenue.

versus

M/S NALWA INVESTMENT LTD. Respondent
Through: Mr Ajay Vohra, Senior Advocate
with Ms Kavita Jha, Vaibhav
Kulkarni and Mr Udit Maneesh,
Advocates.

+ **ITA 853/2005**
THE COMMISSIONER OF INCOME TAX Appellant
Through: Mr Deepak Anand, Senior Standing
Counsel for Revenue.

versus

M/S ABHUINANDAN INVESTMENT LTD. Respondent
Through: Mr Ajay Vohra, Senior Advocate
with Ms Kavita Jha, Vaibhav
Kulkarni and Mr Udit Maneesh,
Advocates.

+ **ITA 935/2005**
THE COMMISSIONER OF INCOME TAX, DELHI Appellant
Through: Mr Ajit Sharma, Senior Standing
Counsel for Revenue with Ms Adiba
Mujahid and Ms Priya, Advocates.

versus

M/S JINDAL EQUIPMENT LEASING Respondent
Through: Mr Ajay Vohra, Senior Advocate



with Ms Kavita Jha, Vaibhav Kulkarni and Mr Udit Maneesh, Advocates.

+ **ITA 961/2005**
THE COMMISSIONER OF INCOME TAX Appellant
Through: Mr Ajit Sharma, Senior Standing Counsel for Revenue with Ms Adiba Mujahid and Ms Priya, Advocates.

versus

M/S MANSAROVAR INVESTMENTS LTD. Respondent
Through: Mr Ajay Vohra, Senior Advocate with Ms Kavita Jha, Vaibhav Kulkarni and Mr Udit Maneesh, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

ORDER
% **08.08.2019**

Arguments heard. Judgment reserved.

S.MURALIDHAR, J

TALWANT SINGH, J

AUGUST 08, 2019
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