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

**14.**

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**ITA 973/2015**

**PR. COMMISSIONER OF INCOME TAX  
(CENTRAL-2)**

..... Appellant

Through: Ms Suruchi Aggarwal, Senior Standing  
Counsel with Ms Vibhooti Malhotra, Junior  
Standing Counsel with Ms Radhika Gupta,  
Advocate.

versus

**COMPUTER ENGINEERING SERVICES INDIA  
(P) LTD**

..... Respondent

Through:

**AND**

**16.**

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**ITA 975/2015**

**PR. COMMISSIONER OF INCOME  
TAX (CENTRAL-2)**

..... Appellant

Through: Ms Suruchi Aggarwal, Senior Standing  
Counsel with Ms Vibhooti Malhotra, Junior  
Standing Counsel with Ms Radhika Gupta,  
Advocate.

versus

**COMPUTER ENGINEERING SERVICES INDIA  
(P) LTD**

..... Respondent

Through

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE VIBHU BAKHRU**



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**ORDER**  
**18.12.2015**

**CM No.31183/2015 in ITA 973/2015**

**CM No.31185/2015 in ITA 975/2015**

1. Allowed, subject to all just exceptions.
2. The application stands disposed of.

**ITA Nos.973/2015 & 975/2015**

3. The tax effect in each of these appeals is below Rs. 20,00,000/-. Counsel for the Revenue states that in terms of Circular No.21/2015 dated 10<sup>th</sup> December, 2015 issued by Central Board Direct Taxes ('CBDT'), these appeals are not pressed.
4. In any event on merits, these appeals require to be dismissed in terms of the decision dated 28<sup>th</sup> July, 2015 of this Court in ITA No.511/2015 (*Commissioner of Income Tax, (Central-II) v. P. D. Associates (P.) Ltd.*).
5. The appeals are accordingly dismissed.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**DECEMBER 18, 2015/MK**