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

Judgement reserved on: 09.02.2023

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Judgement pronounced on : 18.07.2023

- + **ITA 192/2018**
 COMMISSIONER OF INCOME TAX Appellant
 versus
 SPIRIT INFRADEVELOPERS Respondent
- + **ITA 193/2018**
 COMMISSIONER OF INCOME TAX Appellant
 versus
 SPIRIT INFRASTRUCTURE PVT.LTD. Respondent
- + **ITA 198/2018**
 COMMISSIONER OF INCOME TAX Appellant
 versus
 SPIRIT GLOBAL CONSTRUCTION PVT.LTD Respondent

Present: Mr Kunal Sharma, Sr. Standing Counsel and Ms Zehra Khan, Jr. Standing Counsel with Mr S. Bhattacharya, Adv. for appellant.
 Mr S. Krishnan and Mr Amandeep Mehta, Advs. for the respondent.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

RAJIV SHAKDHER, J.:

1. The above-captioned appeals concern Assessment Years (AYs) 2011-12.
2. On 09.02.2023, we indicated that the facts which obtain in the above-



captioned appeals are *pari materia* with the facts that arise in ITA 191/2018.
2.1. It was also submitted by the counsels for the parties that the decision taken in the said appeal i.e., ITA 191/2018, would also apply to the above-captioned appeals.

3. Since, in ITA 191/2018, we have decided the common question of law arising in ITA 191/2018 and the above-captioned appeals against the appellant/revenue and in favour of the respondent/assessee, the same fate will follow in these appeals as well. It is ordered accordingly.

4. The appeals are, accordingly, closed.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

JULY 18th, 2023