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

Decided on: May 21, 2015

+ ITA 405/2013
COMMISSIONER OF INCOME TAX DELHI CENTRAL -III
..... Appellant

versus

GOVIND LAL Respondent

+ ITA 408/2013
COMMISSIONER OF INCOME TAX DELHI CENTRAL -III
..... Appellant

versus

VED PRAKASH Respondent

Presence : Mr. P Roy Chaudhuri, sr. standing counsel for revenue
Mr. Piyush Kaushik, Adv. for assessee

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 21.05.2015 in ITA 404/2013 may be referred to.

**S. RAVINDRA BHAT
(JUDGE)**

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

MAY 21, 2015/ald