

\$~47 to 49, 53, 55 to 62

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

Decided on: 8th January, 2015

+ **ITA 669/2009**

THE COMMISSIONER OF INCOME TAX Appellant

versus

ANIL KUMAR BANSAL Respondent

+ **ITA 670/2009**

THE COMMISSIONER OF INCOME TAX Appellant

versus

ANIL KUMAR BANSAL Respondent

+ **ITA 711/2009**

THE COMMISSIONER OF INCOME TAX Appellant

versus

SADHU RAM AGGARWAL Respondent

+ **ITA 1075/2009**

THE COMMISSIONER OF INCOME TAX XIII Appellant

versus

	BHARAT BHUSHAN JAIN	 Respondent
+	ITA 1318/2009	
	THE COMMISSIONER OF INCOME TAX	 Appellant
	versus	
	SUNIL JAIN	 Respondent
+	ITA 196/2010	
	THE COMMISSIONER OF INCOME TAX	 Appellant
	versus	
	ANU AGGARWAL	 Respondent
+	ITA 198/2010	
	THE COMMISSIONER OF INCOME TAX	 Appellant
	versus	
	GAURI SHANKAR AGGARWAL	 Respondent
+	ITA 279/2010	
	COMMISSIONER OF INCOME TAX	 Appellant
	versus	
	SANJAY RAI CHOWDHARY	 Respondent
+	ITA 777/2010	
	THE COMMISSIONER OF INCOME TAX	 Appellant
	versus	

	GALLRI DEVI	 Respondent
+	ITA 1145/2010	
	CIT	 Appellant
	versus	
	RASHMI MONGA	 Respondent
+	ITA 1313/2010	
	COMMISSIONER OF INCOME TAX	 Appellant
	versus	
	MONIKA SAXENA	 Respondent
+	ITA 1326/2010	
	COMMISSIONER OF INCOME TAX	 Appellant
	versus	
	MONIKA SAXENA	 Respondent

Presence : Mr. Rohit Madan, Mr.Ruchir Bhatia and Mr.Akash Vajpai, Advocates for the Revenue in ITA Nos. 669/2009, 670/2009, 711/2009, 1075/2009, 1318/2009, 196/2010, 198/2010 279/2010, 777/2010 1145/2010, 1313/2010 & 1326/2010.

Mr. Pranjal Srivastava and Mr. V.M.Chaurasia, Advocates for respondent in ITA Nos. 669/2009, 670/2009 and 1075/2009.

Mr. Salil Kapoor & Mr. Vikas Jain, Advocates for respondents in ITA Nos. 711/2009 and 1145/2010.

Mr. Piyush Kaushik, Advocate for respondent in ITA No. 1318/2009

Dr. Rakesh Gupta, Ms. Poonam Ahuja, Mr. Mukul Mathur, Advocates for the respondent in ITA No. 279/2010.

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 08.01.2015 in ITA No. 648/2009 may be referred to.

**S. RAVINDRA BHAT
(JUDGE)**

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

JANUARY 08, 2015

mr