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HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case (Income Tax Appeal) No. 43 of 2015**

Assistant Commissioner Of Income Tax , 1(2), Raipur, Chhattisgarh
---- Appellant

Versus

M/s Alu Bond Enterprise , 95-A, Vill. Khirki, Malviya Nagar, New Delhi
---- Respondent

Tax Case (Income Tax Appeal) No. 14 Of 2016

Assistant Commissioner Of Income Tax , 1(2), Raipur, Chhattisgarh
---- Appellant

Versus

M/s Alu Bond Enterprise , 95-A, Vill. Khirki, Malviya Nagar, New Delhi
---- Respondent

Tax Case (Income Tax Appeal) No. 50 Of 2015

Assistant Commissioner Of Income Tax , 1(2), Raipur, Chhattisgarh
---- Appellant

Versus

M/s Alu Bond Enterprise , 95-A, Vill. Khirki, Malviya Nagar, New Delhi
---- Respondent

And**Tax Case (Income Tax Appeal) No. 47 Of 2015**

Assistant Commissioner Of Income Tax , 1(2), Raipur, Chhattisgarh
---- Appellant

Vs

M/s Alu Bond Enterprise , 95-A, Vill. Khirki, Malviya Nagar, New Delhi
---- Respondent

For Appellant	: Ms. Naushina Ali, Advocate.
For Respondent	: None.

Hon'ble Shri Deepak Gupta, Chief Justice
Hon'ble Shri Sanjay Agrawal, J.

Order on Board**Per Deepak Gupta, Chief Justice****24/10/2016**

1. In these appeals, the Tribunal has based its order on the judgment passed by the Delhi High Court in *Commissioner of Income Tax Vs. Dharam Pal Prem*

Chand Ltd. reported in [2009] 180 *Taxman* 557 (Delhi). The main ground raised in these appeals was that the judgment in *Dharam Pal Prem Chand Ltd.* (supra) is under challenge before the Apex Court.

2. Ms. Ali very fairly submitted before us that the SLP filed by the Revenue has been dismissed by the Apex Court on 22.2.2010. Therefore, the matters are squarely covered by the judgment of the Delhi High Court.

3. We therefore find that no substantial question of law arises in these appeals. Accordingly, all the appeals are dismissed.

Sd/-
(Deepak Gupta)
CHIEF JUSTICE

Sd/-
(Sanjay Agrawal)
Judge