

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

Reserved on: 02.09.2016
Pronounced on: 27.10.2016

+ **ITA 358/2015**
+ **ITA 359/2015**
+ **ITA 565/2015**
+ **ITA 566/2015**

SMT. DAYAWANTI THROUGH SMT. SUNITA GUPTA (LEGAL
HEIR)Appellant

Versus

COMMISSIONER OF INCOME TAXRespondent

+ **ITA 360/2015**
+ **ITA 361/2015**

AJAY GUPTAAppellant

Versus

COMMISSIONER OF INCOME TAXRespondent

Through: Sh. Salil Kapoor, Ms. Ananya Kapoor,
Sh. Sumit Lal Chandani and Sh. Sanat Kapoor,
Advocates, for the appellants

Sh. Dileep Shivpuri, Sr. Standing Counsel with Sh.
Sanjay Kumar, Jr. Standing Counsel, for revenue,
in ITA 357/2015, 358/2015, 359/2015, 565/2015 &
566/2015.

Sh. Anup Kumar Kesari, for Sh. Rahul Chaudhary,
Sr. Standing Counsel, for revenue in ITA 360/2015
& 361/2015.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

MR. JUSTICE S. RAVINDRA BHAT

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The appeals lack merit and are accordingly dismissed. For detailed decision, the judgment dated 27.10.2016 in ITA 357/2015 may be referred to.

**S. RAVINDRA BHAT
(JUDGE)**

**DEEPA SHARMA
(JUDGE)**

OCTOBER 27, 2016

