(13)

$~24 & 25

* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ ITA 696/2009

DIRECTOR OF INCOME TAX ..... Appellant
Through: Mr. P. Raychaudhuri, Sr. Standing Counsel.

versus

HYUNDAI ENGINEERING CO. LTD. ..... Respondent
Through: Mr Kamal Sawhney and Mr Shikhar Garg, Advocates.

\+ ITA 721/2009

DIRECTOR OF INCOME TAX ..... Appellant
Through: Mr. P. Raychaudhuri, Sr. Standing Counsel.

versus

HYUNDAI ENGINEERING CO. LTD. ..... Respondent
Through: Mr Kamal Sawhney and Mr Shikhar Garg, Advocates.

**CORAM:**
**JUSTICE S.MURALIDHAR**
**JUSTICE NAJMI WAZIRI**

**O R D E R**

% **27.07.2016**

1. Of the two issues raised in these appeals, one relates to the deletion of the addition of Rs. 3.58 crores made by the Assessing Officer allegedly on account of the bogus expenses relating to the head office. The Court has already declined to frame a question of law on the said issue by its order dated 16th November, 2010.

16

2. As far as the remaining issue is concerned, it is covered against the Appellant Revenue by the decision of this Court dated 4th October, 2010 in ITA No. 1111/2010 ***(Commissioner of Income Tax v. M/s Dhingra Metal Works.)***

3. Additionally, the learned counsel for the Appellant states that the tax effect in these appeals is less than Rs.20 lakhs. Therefore, in view of Circular No. 21/2015 dated 10th December 2015 issued by the Central Board of Direct Taxes, these appeals have to be treated as not pressed by the Revenue.

4. The appeals are accordingly dismissed.

**S.MURALIDHAR, J**

**NAJMI WAZIRI, J**

**JULY 27, 2016**

kk