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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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\+ **ITA 280/2016**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-1 ..... Appellant
Through Mr Rahul Chaudhary, Senior Standing Counsel with Mr Anup Kesauri, Advocate.

versus

RAJIV GUPTA ..... Respondent
Through Mr Satyen Sethi, Advocate.

AND

11.
\+ **ITA 281/2016**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-1 ..... Appellant
Through Mr Rahul Chaudhary, Senior Standing Counsel with Mr Anup Kesauri, Advocate.

versus

RAJIV GUPTA ..... Respondent
Through Mr Satyen Sethi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% 02.05.2016

CM 15257/2016 in ITA 280/2016

1. Allowed, subject to all just exceptions.

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ITAs 280 and 281 of 2016

2. These are two appeals by the Revenue against the common order dated 26th October, 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA 5661/Del/2010 for the Assessment Year ('AY') 2002-03 and ITA No. 4890/Del/2010 for the AY 2003-04 respectively against the same Assessee.

3. It is noticed that the Respondent Assessee was an employee of MGF Automobiles Ltd. The Revenue's appeals against the common order dated 28th June, 2013 passed by the ITAT in ITA Nos. 4212 and 4213/DEL/2011 for the AYs 2004-05 and 2005-06 in the case of MGF Automobiles Limited being ITA Nos. 13/2014 and 14/2014 were dismissed by this Court on 13th August, 2015 holding in favour of the Assessee therein and against the Revenue.

4. The questions sought to be urged by the Revenue in the present Appeals concern the framing of assessment under Section 153 A of the Act. They are covered against the Revenue by the judgment of this Court in ***CIT v Kabul Chawla (2016) 380 ITR 573 (Del)***.

5. Consequently, no substantial question of law arises. The appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 02, 2016/pkv