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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 819/2016 & ITA 820/2016, CM APPL.43363/2016 (12.12.2016)
THE PRINCIPAL COMMISSIONER OF INCOME-TAX-7

..... Appellant
Through: Mr. Sanjay Kumar, Jr. Standing Counsel.

versus

PTC INDIA LTD. Respondent
Through: Mr. Salil Kapoor and Mr. Sanat Kapoor,
Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

% **ORDER**
14.12.2016

This matter is taken up today, as 12.12.2016, when it was originally listed, was declared a holiday on account of Id-E-Milad.

The question of law sought to be urged in these appeals by the revenue under Section 260A of the Income Tax Act had been settled by the decision of this Court in *Maxopp Investments Ltd. v. CIT*, (2012) 347 ITR 272 (Del.).

No substantial question of law, therefore, arises; the appeals are dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 14, 2016/vikas/