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

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ITA 1213/2005

MRS.SHANTI BANERJEE Appellant

Through: Mr. Rajat Navit, Advocate.

Versus

DY.COMMISSIONER OF INCOME TAX Respondent

Through: Mr. Rahul Kaushik, Senior Standing
Counsel for Income Tax Department.

AND

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ITA 1214/2005

MRS.SHANTI BANERJEE Appellant

Through: Mr. Rajat Navit, Advocate.

Versus

DY.COMMISSIONER OF INCOME TAX Respondent

Through: Mr. Rahul Kaushik, Senior Standing
Counsel for Income Tax Department.

CORAM: JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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24.07.2017

1. These appeals were to be listed along with ITA 299/2003 which involved the same Appellant Assessee. However, in the order dated 19th December, 2005 passed in the present case, that number of the appeal with which this appeal has to be heard was wrongly noted as 'ITA 299/2005' instead of 'ITA 299/2003'.

2. By the order dated 17th November 2015, this court has answered the issue

raised in ITA 299/2003 (which is the same as raised in the present appeals), in favour of the Assessee and against the Revenue.

3. Accordingly, the question framed by this Court on 19th December, 2005 in the present appeal is answered in the negative i.e. in favour of the Assessee and against the Revenue.

4. These appeals are, accordingly, allowed and the impugned order of the ITAT is set aside.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 24, 2017

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