

\$~
*
2
+

IN THE HIGH COURT OF DELHI AT NEW DELHI

ITA 242/2017

THE PR. COMMISSIONER OF INCOME TAX-4 Appellant
Through Puneet Rai, Standing Counsel

Versus

GUNVARDHAN VYAPAR PVT. LTD. Respondent
Through Mr. Shashwat Bajpai and Mr. Sharad
Agarwal, Advocates

AND

3
+

ITA 243/2017

THE PR. COMMISSIONER OF INCOME TAX-4 Appellant
Through Puneet Rai, Standing Counsel

Versus

GUNVARDHAN VYAPAR PVT. LTD. Respondent
Through Mr. Shashwat Bajpai and Mr. Sharad
Agarwal, Advocates

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR**

ORDER

%

21.04.2017

CM No. 12140/2017 in ITA 242/2017

1. Exemption allowed subject to all just exceptions.
2. The application stands disposed of.

ITA Nos. 242/2017 & 243/2017

Page 1 of 2

ITA 242/2017 and ITA 243/2017

3. It is not disputed that the issues raised in the present appeals by the Revenue stand answered against the Revenue by the judgments of this Court in *CIT v. Kabul Chawla* 380 ITR 573, *CIT vs. RRJ Securities Ltd. (2015) 62 Taxmann.com 391(Del)* and the order dated 11th April 2017 in ITA No. 228 of 2017 (*Principal Commissioner of Income Tax (Central)-I v. Devender Kumar Aggarwal*).

4. Accordingly, the appeals are dismissed.



S.MURALIDHAR, J



CHANDER SHEKHAR, J

APRIL 21, 2017/b