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

\+ **ITA 257/2017**

PRINCIPAL COMMISSIONER OF INCOME-TAX (CENTRAL)- 1
..... Appellant

Through: Mr. Sanjay Kumar, Mr. Dileep Shivpuri & Mr. Vikrant A. Maheshwari, Advocates

versus

RANJANA GARG, ... Respondent

Through: Mr. Shashwat Bajpai & Mr. Sharad Agarwal, Advocates

WITH

\+ **ITA 258/2017**

PRINCIPAL COMMISSIONER OF INCOME-TAX (CENTRAL)-1
..... Appellant

Through: Mr. Sanjay Kumar, Mr. Dileep Shivpuri & Mr. Vikrant A. Maheshwari, Advocates

versus

RANJANA GARG, ... Respondent

Through: Mr. Shashwat Bajpai & Mr. Sharad Agarwal, Advocates

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **01.05.2017**

<u>CM No.12302/2017 in ITA No.258/2017</u>

1. Allowed, subject to all just exceptions.

ITA Nos.257/2017 and 258/2017

2. The question raised in these appeals by the Revenue against the order dated 19th October, 2016 in ITA No.2083/Del/2012 and ITA No.2833/Del/2012 of the Income Tax Appellate Tribunal for Assessment Year 2006-07 stands covered against it by the decision of this Court in ***CIT v. Kabul Chawla 380 ITR 573***.

3. The appeals are dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 01, 2017/tp