(1)

$~2 & 5

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

\+ **ITA 256/2017**

PRINCIPAL COMMISSIONER OF INCOME-TAX (CENTRAL)-1
..... Appellant
Through: Mr. Sanjay Kumar & Mr. Dileep Shivpuri, Advocates

versus

M/S RUCHIKA TREXIM LTD. ..... Respondent
Through: Mr. Shashwat Bajpai & Mr. Sharad Agarwal, Advocates

WITH

\+ **ITA 275/2017**

PRINCIPAL COMMISSIONER OF INCOME-TAX (CENTRAL)-1
..... Appellant
Through: Mr. Sanjay Kumar & Mr. Dileep Shivpuri, Advocates

versus

M/S RUCHIKA TREXIM LTD. ..... Respondent
Through: None

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **01.05.2017**

CM No.14163/2017 in ITA No.275/2017

1. Allowed, subject to all just exceptions.

ITA Nos.256/2017 & 275/2017

2. The question raised in these appeals by the Revenue against the order dated 31st October, 2016 in ITA No.3675/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*** and the order dated 11th April, 2017 in ITA No. 228 of 2017 (***Principal Commissioner of Income Tax (Central)-I v. Devender Kumar Aggarwal***).

3. The appeals are dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 01, 2017
tp