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* IN THE HIGH COURT OF DELHI AT NEW DELHI
+ ITA 790/2017 & ITA 795/2017

PR. COMMISSIONER OF INCOME TAX – 18 Appellant
Through: Mr. Zoheb Hossain, Senior Standing
Counsel.

versus

M/S. N. S. SOFTWARE (FIRM) Respondent
Through: None.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

% **ORDER**
13.09.2017

In view of the decisions of this Court in *Pepsi Food Pvt. Ltd. v. Assistant Commissioner of Income Tax (2015) 376 ITR 87 (Del)* and *Commissioner of Income Tax v. RRJ Securities Ltd. (2016) 380 ITR 612 (Del)*, these appeals are dismissed.



S.MURALIDHAR, J



PRATHIBA M. SINGH, J

SEPTEMBER 13, 2017
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