$~R-19 to R-23

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

\+ ITA 604/2005

COMMISSIONER OF INCOME TAX ..... Appellant
Through Mr. Ruchir Bhatia, Adv.
versus
RAKESH GUPTA ..... Respondent
Through None

**AND**

\+ ITA 605/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant
Through Mr. Deepak Anand, Adv.
versus
RAKESH GUPTA ..... Respondent
Through None

**AND**

\+ ITA 607/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant
Through gMr. Deepak Anand, Adv.
versus
AMITA GUPTA ..... Respondent
Through None

**AND**

\+ ITA 608/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant
Through Mr. Asheesh Jain, Sr. Standing Counsel with Mr. Shahrukh Ejaz, Adv.
versus
AMITA GUPTA ..... Respondent

Through None

**AND**

\+ ITA 610/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant

Through Mr. Asheesh Jain, Sr. Standing Counsel with Mr. Shahrukh Ejaz, Adv.

versus

AMITA GUPTA ..... Respondent

Through None

**CORAM:**
**HON'BLE MR. JUSTICE SANJIV KHANNA**
**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

**O R D E R**

% **17.01.2018**

It is accepted by counsel for the revenue that the tax effect in these three appeals is less than Rs.20 lakhs. We also notice that by the impugned order passed by the Income Tax Appellate Tribunal dated 13.12.2004, the matter was remanded to the assessing officer for fresh adjudication.

In view of the aforesaid position, we refuse to answer the question of law. Accordingly, the appeals are disposed of. We clarify that we have not commented on merit.

**SANJIV KHANNA, J**

**CHANDER SHEKHAR, J**

**JANUARY 17, 2018/B**