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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment Reserved on:20.09.2018

% *Judgment Pronounced on:05.10.2018*

- + ITA 152/2001
- + ITA 218/2002, C.M. APPL.5766/2013
- + ITA 679/2004, C.M. APPL.5757/2013
- + ITA 163/2005
- + ITA 750/2007
- + ITA 752/2007
- + ITA 751/2007 & ITA 763/2007
- + ITR 137/1983, ITR 78/1981 & ITR 397/1983
- + ITR 297-98/1981
- + ITR 9/1982 & C.M. APPL.5772/2013
- + ITR 46-47/1982
- + ITR 95-98/1983 & ITR 221/1984
- + ITR 137-39/1983
- + C.M. APPL.5770/2013 IN ITR 151/1983 (disposed off case), ITR 152-53/1983, ITR 271/1983 & ITR 438/1983, C.M. APPL.5775/2013
- + ITR 170-71/1985
- + ITR 221-24/1985
- + ITR 18/2000, C.M. APPL.5762/2013
- + WTA 2/1999
- + WTR 328-34/1984 & C.M. APPL.5773/2013
- + ITR 283-88/1985

- + **WTR 300/1987, C.M. APPL.5759/2013; WTR 40-42/1987 & WTR 106-08/1990,C.M. APPL.5767/2013**
- + **WTR 3/1992 & C.M. APPL.5765/2013**
- + **WTR 4/1992 & C.M. APPL.5763/2013**
- + **WTR 24/1995 & C.M. APPL.5758/2013**
- + **WTR 28-32/1995 & C.M. APPL.5768/2013**
- + **WTR 4/1997 & C.M. APPL.5771/2013**
- + **C.M. APPL.5769/2013 IN ITR 297/1981**
- + **C.M. APPL.5760/2013 IN ITR 46/1982**
- + **ITR 95/1983**
- + **ITR 170/1985**
- + **ITR 283/1985**
- + **ITR 185-88/1989**
- + **C.M. APPL.5774/2013 IN WTR 40/1987**

Through : Sh. Ajay Vohra, Sr. Advocate with Sh. D.D. Singh, Ms.Seerat Deep Singh, Ms. Kavita Jha and Sh. Aditya Vohra, Advocates, for Maharaja Prithvi Raj and Maharaja Jai Singh, in ITA 152/2001.

Sh. Deepak Anand and Sh. Puneet Rai, Advocates, for appellant, in ITA 152/2001, ITA 218/2002, ITA 679/2004, ITA 163/2005, ITA 750/2007, ITA 751/2007, ITA 752/2007, ITA 763/2007, ITR 78/1981, ITR 297-98/1981, ITR 9/1982, ITR 46-47/1982, ITR 95-98/1983, ITR 137-39/1983, ITR 271/1983, ITR 221/1984, ITR 397/1983, ITR 438/1983, ITR 170-71/1985, ITR 221-24/1985 & ITR 18/2000.

Sh. Prateesh Kumar and Ms. Meera Mathur, Advocates, for assessee, in ITA 152/2001, ITA 218/2002, ITA 679/2004, ITA 163/2005, ITA 750/2007, ITA 751/2007, ITA 752/2007, ITA 763/2007, ITR 78/1981, ITR 297-98/1981, ITR 9/1982, ITR 46-47/1982, ITR 95-98/1983, ITR 137-39/1983, ITR 271/1983, ITR 221/1984, ITR 397/1983, ITR 438/1983, ITR 170-71/1985, ITR 221-24/1985 & ITR 18/2000, WTA

2/1999, WTR 328-34/1984, WTR 300/1987, WTR 40-42/1987, WTR 106-08/1990, WTR 3/1992 ,WTR 4/1992 ,WTR 24/1995, WTR 28-32/1995, WTR 4/1997, ITR 297/1981, ITR 46/1982, ITR 95/1983, ITR 151/1983, ITR 283/1985, ITR 185-88/1989 & WTR 40/1987.

Sh. D.D. Singh and Ms. Seerat Deep Singh, Advocates, for Respondent Nos. 8, 10, 15, 21, 23 and 52, in ITA 152/2001, ITA 218/2002, ITA 679/2004, ITA 163/2005, ITA 750/2007, ITA 751/2007, ITA 752/2007, ITA 63/2007, ITR 78/1981, ITR 297-98/1981, ITR 9/1982, ITR 46-47/1982, ITR 95-98/1983, ITR 137-39/1983, ITR 151-53/1983, ITR 271/1983, ITR 397/1983, ITR 438/1983, ITR 221/1984, ITR 170-71/1985, ITR 221-24/1985, ITR 185-88/1989 & ITR 18/2000.

Sh. Satyam Thareja, Advocate, for Respondent No.4, in ITR 18/2000.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

S. RAVINDRA BHAT, J

For detailed judgment, see GTR No.2/1981.

**S. RAVINDRA BHAT
(JUDGE)**

**A.K.CHAWLA
(JUDGE)**

OCTOBER 05, 2018