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

Date of decision: 08.02.2018

+ **ITA 314/2016**

PRINCIPAL COMMISSIONER OF INCOME-TAX-21..... Appellant

versus

M/S MEHTA CONSTRUCTION CO.

..... Respondent

And connected matters:

+ **ITA 315/2016**

+ **ITA 316/2016**

+ **ITA 317/2016**

Present: Mr. Zoheb Hussain, Senior Standing Counsel for Revenue with Mr. Deepak Anand, Junior Standing Counsel for Revenue.

Mr. Balbir Singh, Senior Advocate with Ms. Rubal Maini, Mr. Rajesh Mahna, Mr. Achin Mittal, Mr. Vikram Kakkar, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE VINOD GOEL

HON'BLE MR. JUSTICE S. RAVINDRA BHAT (ORAL)

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1. The appeals are partly allowed.
2. For detailed decision, the judgment dated 08.02.2018 in ITA 314/2016 may be referred to.

S. RAVINDRA BHAT, J

VINOD GOEL, J

FEBRUARY 08, 2018/j