

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

Reserved on: 23.05.2018

Pronounced on: 20.07.2018

+ **ITA 1162/2017, C.M. APPL.46234/2017**

PR. COMMISSIONER OF INCOME TAX

..... Appellant

versus

BRAHM DEV GUPTA

..... Respondent

Through: Sh. Zoheb Hossain, Sr. Standing Counsel with
Sh. Deepak Anand, Jr. Standing Counsel and Sh. Piyush
Goyal, Advocate, for the appellant.

Sh. Salil Aggarwal with Sh. Madhur Aggarwal and Sh.
Uma Shankar, Advocates, for respondent.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A.K. CHAWLA

MR. JUSTICE S. RAVINDRA BHAT

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The appeal is allowed.

For detailed judgment, the decision dated 20.07.2018 in ITA 907/2017
may be referred.

न्यायमेव जयते

**S. RAVINDRA BHAT
(JUDGE)**

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

JULY 20, 2018