$~R-24 to 26

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

\+ **ITA 992/2005**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Shailendera Singh & Ms. Vibhooti Malhotra, Advocates

versus

M/S P.N.B. HOUSING FINANCE LTD.. ..... Respondent
Through: None

\+ **ITA 173/2006**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Shailendera Singh & Ms. Vibhooti Malhotra, Advocates

versus

M/S PNB HOUSING FINANCE LTD.. ..... Respondent
Through: None

\+ **ITA 184/2006**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Shailendera Singh & Ms. Vibhooti Malhotra, Advocates

versus

M/S PNB HOUSING FINANCE LTD.. ..... Respondent
Through: None

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

<u>O R D E R</u>

% **02.07.2019**

1. In view of the decision dated 19th July 2007 of the Supreme Court in ***Commissioner of Income Tax v. Corporation Bank (2008) 166 Taxman 388 (SC)*** and the decision dated 29th May 2008 of this Court in ITA No. 323/2002 ***Director International Tax of Income Tax v. M/s. Standard Chartered Grindlays***, the questions of law framed in these appeals are answered against the Revenue in favour of the Assessee.

2. The appeals are accordingly dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 02, 2019

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