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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 507/2006

COMMISSIONER OF INCOME TAX Appellant
Through Mr.R.D. Jolly with Mr.Ajay Jha

versus

M/S BHARAT GREARS LTD. Respondent
Through Mr.D.S. Bajpai with Mr.V.N. Jha

CORAM:

HON'BLE MR. JUSTICE T.S.THAKUR

HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA

ORDER

% 18.04.2006

The Income Tax Appellate has relying upon the orders passed by the High Court of Mumbai in 245 ITR 769 *CIT Versus Sudarshan Chemicals Industries Ltd., Rathi Engg. Works & Klockner Windsor (I) Ltd.* and High Court of Chennai in 275 ITR 319 *CIT Versus Wheels India Ltd & India Pistons Ltd.*, held that for purposes of computing the deduction under Section 80HHC of the Income Tax Act the excise duty paid by the assessee has to be excluded from its total turnover.

Mr.Jolly, learned counsel for the Revenue does not seriously disputed the fact that this Court has following the aforesaid two decisions, taken a similar view in



ITA No.331/2004 dismissed on 12.7.2004 titled as CIT Versus Rollatainers Ltd.

In the circumstances, therefore and for the reasons indicated above, we see no substantial question of law arising for the consideration in this appeal. The appeal fails and is hereby dismissed.


T.S.THAKUR, J


SHIV NARAYAN DHINGRA, J

APRIL 18, 2006

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