



• IN THE HIGH COURT OF DELHI AT NEW DELHI

5.

+ ITA 1225/2007

DIRECTOR OF INCOME TAX NEW DEL ..... Appellant  
Through Ms. Rashmi Chopra, Advocate.

Versus

RAVVA OIL SINGAPORE PTC. LTD. .... Respondent  
Through Mr. S. Nanda Kumar and Sh. Ananda  
Selvan, Advocates.

**CORAM:**

**HON'BLE DR. JUSTICE S. MURALIDHAR**

**HON'BLE MR. JUSTICE SUDERSHAN KUMAR MISRA**

**ORDER**

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**14.12.2007**

In this appeal, the following questions of law have been urged by the

Revenue:

1. Whether the Income Tax Appellate Tribunal ('Tribunal') was right in holding that section 44C of the Act, is not applicable as the entire head office expenditure is relateable to the business activities of the assessee of the assessee in India?

2. Whether the Tribunal has rightly interpreted section 44 C of the Act and is right in holding that the assessee is entitled to deduction on the entire Head Office expenditure incurred abroad while computing its taxable income?"



The admitted position is that the questions urged by the Revenue in this appeal stand covered against the Revenue and in favour of the Assessee in terms of the judgment dated 15<sup>th</sup> December, 2006 passed by this Court in ITA No. 35/2005, ITA No. 1302/2006 and ITA No. 304/2006, concerning this very Assessee.

In that view of the matter, no substantial question of law arises.

Dismissed.

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S. MURALIDHAR, J

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SUDERSHAN KUMAR MISRA, J

DECEMBER 14, 2007  
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