



* **HIGH COURT OF DELHI : NEW DELHI**

+ **ITA No. 1531 of 2006**

Judgment reserved on: January 17, 2007

% Judgment delivered on: May 9, 2007

The Commissioner of Income Tax-V
Central Revenue Building, New Delhi. ...Appellant
Through Mr. Sanjiv Sabharwal, Adv.

Versus

M/s Oracle Software India Ltd.
705, International Trade Tower
Nehru Place, New Delhi ...Respondent
Through Mr. M.S. Syali, Senior Advocate
with Mr. Saubhagya Aggarwal, Adv.

Coram:

HON'BLE MR. JUSTICE MADAN B. LOKUR
HON'BLE MR. JUSTICE V.B. GUPTA

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| 1. Whether the Reporters of local papers may be allowed to see the judgment? | Yes |
| 2. To be referred to Reporter or not? | Not necessary |
| 3. Whether the judgment should be reported in the Digest? | Not necessary |

MADAN B. LOKUR, J.

This appeal pertains to the assessment year 1997-98 and is directed against the order dated 31st March, 2006 passed by the Income



Tax Appellate Tribunal, Delhi Bench B, New Delhi in ITA
No.2732/Del/2001.

2. The issue that has arisen in this case is with regard to the interpretation of Section 80IA of the Income Tax Act, 1961, particularly with regard to the use of the word “manufacture” therein.

3. For reasons recorded in ITA No.641 of 2006, no substantial question of law arises for consideration. The appeal is dismissed.

Madan B. Lokur, J

May 9, 2007
ncg

V.B. Gupta, J

Certified that the corrected copy of the judgment has been transmitted in the main Server.