



THE HIGH COURT OF DELHI AT NEW DELHI

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Judgment delivered on: 20.10.2008

+ **ITA 529/2007**

**THE COMMISSIONER OF INCOME
TAX DELHI-X**

... Appellant

- versus -

M/S AHUJA RADIOS

... Respondent

Advocates who appeared in this case:

For the Appellant : Mrs Prem Lata Bansal.

For the Respondent : Mr B.B. Ahuja Sr Advocate with
 Mr D.K. Verma and Mr H.K. Sud.

CORAM:-

HON'BLE MR JUSTICE BADAR DURREZ AHMED

HON'BLE MR JUSTICE RAJIV SHAKDHER

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

BADAR DURREZ AHMED, J

1. This appeal under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as the "said Act") is directed against the order dated 25.8.2006 passed by the Income Tax Appellate Tribunal in respect of assessment year 2001-02. In this appeal, although no formal



337/2002, 1054/2006, 1127/2006 and 289/2007. The question proposed in the present appeal is the one that had been framed for consideration of this Court in those appeals which also pertain to the same assessee but which relate to different assessment years. The issue is as to whether modvat credit is to be included in the total turnover for the purposes of computing the eligible deduction under Section 80HHC of the said Act. By virtue of a separate judgment in respect of the said four connected appeals delivered today itself, we have held that modvat credit is not to be included in the total turnover for the purposes of computing the eligible deduction under Section 80HHC of the said Act. In the present case the Tribunal has also arrived at this conclusion.

2. Consequently, in view of our decision in the connected four appeals, the present appeal is also dismissed. The parties shall bear their own costs.

BADAR DURREZ AHMED, J

RAJIV SHAKDHER), J

October 20, 2008

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