



% 16.07.2009

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Present: Mr. N.P. Sahani, Adv. for the appellant.
Ms. Kavita Jha with Mr. Sriram Krishan, Advs. for the resp.

+CM No. 5193/2009 (exemption)

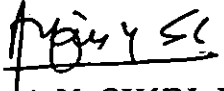
Exemption is allowed, subject to just exceptions.

ITA No. 441/2009

The assessee had claimed the deduction of export commission of Rs.2,91,11,445/-, which was disallowed by the Assessing Officer and confirmed by the CIT(A). However, the ITAT set aside the orders of the authorities below and allowed the aforesaid deduction, and relied upon its earlier order relating the previous year in respect of the same assessee. Revenue had filed ITA No.699/2008 in this Court. This appeal has been dismissed by a Division Bench of this Court vide its order dated 21.03.2009.

This issue thus stands covered by the aforesaid judgment. Therefore, there is no substantial questions of law arise for our consideration.

We accordingly, dismiss the appeal.


A.K. SIKRI, J.


VALMIKI J. MEHTA, J.

July 16, 2009
pmc