



#27
%24.07.2009

Present: Ms. Bhaktri Pasrija, Advocate for the appellant.

+CM No. 10020/2009 in ITA No. 865/2007

*

For the reasons stated in the application, the delay in refiling the appeal is condoned.

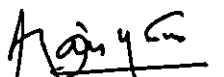
CM is disposed of.

ITA No. 865/2009

Finding of fact has been arrived at concurrently by the authorities below, that the operation carried out by the appellant would be that of manufacturing jewellery and, therefore, case is covered under Section 80HHC(3)(a) for the purpose of grant of benefits against the exports made by the appellant. While arriving at this finding, the authorities below also found that the bills raised by M/s Anant Traders are for "making charges". From this and other circumstances explained by the ITAT, it is returned that the appellant is a manufacturer, and getting the gold jewellery manufactured through M/s Anant Traders under his direction and control.

We do not think that any substantial question of law arises in this matter.

Dismissed.


A.K.SIKRI, J


VALMIKI J. MEHTA, J

July 24, 2009/ib