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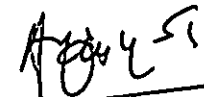
Present: Mr. Sanjeev Sabharwal, Advocate for the appellant.
Mr. Satyen Sethi with Mr. Johnson Bara, Advocates for the respondent.

+ ITA No.1269/2009 & CM No.17001/2009

While computing the deduction under Section 80HHC of the Income Tax Act, netting is allowed by the Income Tax Appellate Tribunal which is permissible under the law.

No question of law arises for determination in this appeal.

Therefore, both appeal and CM are accordingly dismissed.


A.K. SIKRI, J.


SIDDHARTH MRIDUL, J.

December 14, 2009

pmc