



6

% 10.11.2009

16 to 24#

Present: Mr. Sanjeev Sabharwal and Ms. P.L. Bansal, Advs. for the Revenue.  
Mr. Ajay Vohra with Ms. Kavita Jha, Advs. for the respondent.

(Common Orders)

+ ITA Nos. 58/2002, 151, 480/2003, 27/2004, 532, 600/2005, 814/2007, 450, 21, 253/2004

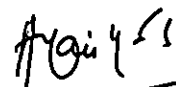
Question Nos. 1 and 2 are common in all these cases, which read as under:

1. Whether ITAT was correct in law in confirming the order passed by CIT(A) and thereby deleting the addition of Rs.1,06,52,765/- made by the Assessing Officer out of total claim of Rs.4,26,11,059/- on account of royalty expenses, treating the same as revenue expenditure?
2. Whether ITAT was correct in law in holding that the entire payment of royalty as well as foreign technician fee made by the assessee was revenue expenditure and no part of it can be regarded as capital expenditure?



The aforesaid questions of law in all these appeals are covered by the judgment of this Court in the cases of *Shri Ram Pistons and Rings Ltd. Vs. Commissioner of Income Tax* [307 ITR 363], *Commissioner of Income Tax Vs. Shriram Pistons and Rings Ltd.* [220 CTR 404], *Commissioner of Income Tax Vs. J.K. Synthetics* [309 ITR 371] and *Commissioner of Income Tax. Vs. Senior India (P) Ltd.* in ITA No.198 of 2008 decided on 04.09.2009.

Following the aforesaid judgments, these appeals are accordingly dismissed.

  
~~A.K. SIKRI, J.~~

  
SIDDHARTH MRIDUL, J.

November 10, 2009  
pmc