



* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

1.

+ ITA 1249/2010

COMMISSIONER OF INCOME TAX Appellant
Through: Mrs. Prem Lata Bansal, Adv.

versus

CENTITECH INDIA PVT LTD Respondent
Through: None

2. ITA 1251/2010

COMMISSIONER OF INCOME TAX Appellant
Through: Mrs. Prem Lata Bansal, Adv.

versus

CENTITECH INDIA PVT LTD Respondent
Through: None

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MANMOHAN

ORDER
30.08.2010

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In these two appeals, the assail is to the order dated 22.4.2009 passed by the Income Tax Appellate Tribunal, Delhi Bench-B (for short 'the tribunal') in ITA No. 2325 & 2326/DEL/2008 pertaining to the assessment years 2001-02 and 2002-03. The revenue has treated the amount paid by the assessee towards royalty to M/s Roulands Fabriker, Denmark for availing



technical assistance as a revenue expenditure. Be it noted, the tribunal referred to the order passed by the CIT(A) who has taken note of the fact that for number of earlier years, the said technical knowhow for which royalty was paid was treated as a revenue expenditure. It was also acceded to before us that the said technical knowhow was availed of for a period of seven years. That apart, in respect of the subsequent assessment years, namely, 2003-04 and 2004-05, the same has been allowed.

In view of the aforesaid analysis made by the tribunal by which it has concurred with the CIT(A), we do not perceive any perversity of approach in its conclusion.

In the result, we do not find any merit in these appeals and accordingly, the same stand dismissed in limine.

Jm's 23
CHIEF JUSTICE

Hanah
MANMOHAN, J

AUGUST 30, 2010
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