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

+ ITA 863/2010

COMMISSIONER OF INCOME TAX DELHI-IV Appellant
Through: Mr. Sanjeev Sabharwal, Advocate

versus

HERO HONDA MOTORS LTD. Respondent
Through: None.

% Date of Decision: 10th September, 2010

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

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| 1. Whether the Reporters of local papers may be allowed to see the judgment? | No. |
| 2. To be referred to the Reporter or not? | No. |
| 3. Whether the judgment should be reported in the Digest? | No. |

MANMOHAN, J:

CM No.11851/2010

This is an application for condonation of delay in refiling the appeal.

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

Accordingly, the application stands disposed of.

ITA 863/2010

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging the order dated 08th August, 2008



passed by the Income Tax Appellate Tribunal (in short “Tribunal”,
ITA No. 815/Del of 2002 for the Assessment Year 1998-1999.

2. In the present appeal, it has been urged that the Tribunal had erred in law in upholding the Commissioner of Income Tax (Appeals) order and in deleting the addition of ₹ 60,61,043/- made by the Assessing Officer on account of foreign exchange fluctuation.

3. Admittedly, the aforesaid issue is covered against the Revenue by the judgment of the Supreme Court in *Commissioner of Income-Tax vs. Woodward Governor India P. Ltd. (2009) 312 ITR 254 (SC)*. Accordingly, the present appeal is dismissed *in limine* but without any order as to costs.

MANMOHAN, J

CHIEF JUSTICE

SEPTEMBER 10, 2010

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