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% 19.10.2010

Present: Ms. Prem Lata Bansal, Advocate for the Appellant.
Ms. Anita Sumanth with Ms. Surekha Raman, Advocates for the respondent.

(Common orders)

+ITA No. 1051/2009 & ITA No. 1166/2009

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By the impugned judgment dated 0.5.12.2008, the Tribunal had decided four appeals. In all four appeals one common question related to the foreign travel and conveyance expenses incurred by the respondent/assessee on the said travel of its employees. The Assessing Officer has disallowed the traveling and conveyance expenses to the extent of 25%. The CIT(A) had reduced the disallowance to 10%. However, the ITAT vide its impugned order allowed the entire expenses. Against the said judgment four appeals are preferred. One appeal, namely, ITR 486/2010 which pertains to Assessment Year 2000-2001 has already been dismissed by this Court on 06.05.2010. Following that order, these two appeals are also dismissed.

A.K. SIKRI, J.

SURESH KAIT, J.

OCTOBER 19, 2010
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