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% 14.09.2011

Present: Mr. Deepak Chopra, Advocates for the appellant.
Mr. S. Krishnan, Advocate for the Respondent.

+ ITA No.1320/2010

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The only issue raised in this appeal as to whether the claim of Rs.19,13,653/- on which deduction under Section 10B of the Income Tax Act had been claimed was eligible for deduction under the said section and has to be treated as such.

Considering the tax effect which is less than Rs.4 lac, this appeal is dismissed on account of low tax effect.

A handwritten signature in black ink, appearing to read 'A.K. SIKRI'.

A.K. SIKRI, J.

A handwritten signature in black ink, appearing to read 'SIDDHARTH MRIDUL'.

SIDDHARTH MRIDUL, J.**SEPTEMBER 14, 2011**

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