



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

% Judgment reserved on : 08.09.2011  
Judgment delivered on: 14.09.2011

+ **ITA No.1098/2007**

The Commissioner of Income Tax (Central) ..... Appellant

Vs

Padmini Technologies Ltd. ....Respondent

**Advocates who appeared in this case:**

For the Appellant : Ms. Surushi Aggarwal  
For the Respondent : Mr.S.K. Aggarwal

**CORAM :-**

**HON'BLE MR JUSTICE SANJAY KISHAN KAUL  
HON'BLE MR JUSTICE RAJIV SHAKDHER**

1. Whether the Reporters of local papers may be allowed to see the judgment ?
2. To be referred to Reporters or not ?
3. Whether the judgment should be reported in the Digest ?

**RAJIV SHAKDHER, J**

1. The appeal pertains to assessment year 1998-1999. Both the counsel for the revenue as well as the assessee agree that only one issue arises for consideration which is:- 'Whether the Tribunal mis-directed itself in allowing a deduction in the sum of Rs.6.80 Crores to the assessee under section 80 HHC of the Income Tax Act, 1961.



2. It is also not disputed by the counsels before us that the decision in respect of this issue will be governed by the view taken by us in respect of an identical issue in ITA No.1265/2007.

3. Since we have taken a view in ITA No.1265/2007 that no question of law requires to be framed, this appeal would follow the same fate. It is ordered accordingly. The appeal of the revenue is thus dismissed.

**RAJIV SHAKDHER, J**

**SANJAY KISHAN KAUL, J**

**SEPTEMBER 14, 2011**

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