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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA No. 906/2011Reserved on: 11th November 2017

Decided on: 7th December, 2017

COMMISSIONER OF INCOME TAX, DELHIAppellant
Through: Mr. Mr. Rahul Chaudhary and Mr.
Sanjay Kumar, Advocates.

versus

MARUTI SUZUKI INDIA LTD. Respondent

Through : Mr. S. Ganesh, Senior Advocate with
Ms. Kavita Jha, Mr. S. Sukumaran,
Mr. Anand Sukumar, Mr. Bhuwan
Dhoopar, Ms. Roopali Gupta and
Mr. Bhupesh Pathak, Advocates.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

JUDGMENT**07.12.2017**

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Dr. S. Muralidhar, J.:

1. This is an appeal by the Revenue against the impugned order dated 29th October 2010 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4443/Del/2007 for the AY 1994-95.

2. While admitting this appeal on 10th August 2011, the following questions of law were framed for consideration:



“Whether the Tribunal is right in holding that on account of duty drawback had not accrued and become payable to the assessee and cannot be included in the taxable income of the assessee for the assessment year 1994-95,1997-98, 1998-99?”

3. In view of the decision of this Court today in ITA No. 905 of 2011, the question is answered in the affirmative, i.e. in favour of the Assessee and against the Revenue.

4. ITA No. 906 of 2011 is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

DECEMBER 07, 2017

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