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

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**ITA No. 172/2012**

Reserved on: 11<sup>th</sup> November 2017

Decided on: 7th December, 2017

COMMISSIONER OF INCOME TAX, DELHI ....Appellant  
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 19<sup>th</sup> August 2011 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.2188/Del/2010 for the AY 2005-06.
2. While admitting this appeal on 14<sup>th</sup> May 2013, the following question of law was framed for consideration:



“Whether on the facts and in circumstances of the case, the Income Tax Appellate Tribunal was correct in law in deleting the addition of Rs.23,67,21,074/- by applying provisions of section 43B of the Income Tax Act, 1961 in respect of the Custom Duty paid on import of components which were used for export by the end of the year?”

3. In view of the decision of this Court today in ITA No.250 of 2005, the above question is answered in the affirmative, i.e. in favour of the Assessee and against the Revenue.

4. ITA No. 172 of 2012 is accordingly dismissed.

**S. MURALIDHAR, J.**

**PRATHIBA M. SINGH, J.**

**DECEMBER 07, 2017**

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