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

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**ITA No. 905/2011**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**

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**07.12.2017****Dr. S. Muralidhar, J.:**

1. This is an appeal by the Revenue against the impugned order dated 29<sup>th</sup> October 2010 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.664/Del/2008 for the AY 1998-99.

2. While admitting this appeal on 10<sup>th</sup> 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. 250 of 2005, the question is answered in the affirmative, i.e. in favour of the Assessee and against the Revenue.

4. ITA No. 905 of 2011 is accordingly dismissed.

**S. MURALIDHAR, J.**

**PRATHIBA M. SINGH, J.**

**DECEMBER 07, 2017**

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