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

**ITA 485/2014**

COMMISSIONER OF INCOME TAX –IV ..... Appellant  
Through: Mr. Kamal Sawhney, Senior standing  
counsel with Mr. Raghvendra Singh, Junior  
Standing counsel.

versus

INFOGAIN INDIA PRIVATE LIMITED ..... Respondent  
Through: Mr. Salil Kapoor with Mr. Sanat Kapoor  
and Mr. Shubham Rastogi, Advocates.

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**ITA 487/2014**

COMMISSIONER OF INCOME TAX –IV ..... Appellant  
Through: Mr. Kamal Sawhney, Senior standing  
counsel with Mr. Raghvendra Singh, Junior  
Standing counsel.

versus

INFOGAIN INDIA PRIVATE LIMITED ..... Respondent  
Through: Mr. Salil Kapoor with Mr. Sanat Kapoor  
and Mr. Shubham Rastogi, Advocates.

**CORAM:**  
**HON'BLE DR. JUSTICE S.MURALIDHAR**  
**HON'BLE MR. JUSTICE VIBHU BAKHRU**

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**ORDER**  
**17.09.2015**



1. These appeals, being ITA No. 485 of 2014 and ITA No. 487 of 2014, by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') are directed against the impugned orders dated 29<sup>th</sup> November 2013 and 31<sup>st</sup> January 2014 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos.2339/Del/2010 and 5720/Del/2010 for the Assessment Years 2005-06 and 2006-07 respectively.
2. The issue that is urged for consideration is whether the ITAT has erred in upholding the deletion of the addition on account of the deduction claimed under section 10B of the Act amounting to Rs. 5,88,28,278 and Rs. 7,03,87,701 although the Respondent Assessee had been claiming deduction under Section 80HHE of the Act?
3. It is not disputed that the above issue stands covered in favour of the Assessee and against the Revenue by the decisions of this Court in ***Commissioner of Income Tax v. Infra Soft Technologies Limited*** (decision dated 21<sup>st</sup> October 2010 in ITA No. 708 of 2008) and ***Commissioner of Income Tax v. Interra Software India Limited (2011) 238 CTR (Del) 23***. In both decisions the deduction claimed was under Section 10A of the Act which is *in pari materia* Section 10B of the Act.



4. These appeals are accordingly dismissed.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**SEPTEMBER 17, 2015**

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