

V
ITEM NO.11

COURT NO.1

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).7746/2009

(From the judgement and order dated 10/07/2008 in ITA No.305/2008
of The HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

C.I.T., KARNAL

Petitioner(s)

VERSUS

M/S VOGUE FABRICS

Respondent(s)

[For Final Disposal]

Date: 12/09/2012 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MADAN B. LOKUR

For Petitioner(s) Mr. Rajiv Dutta, Sr. Adv.

Mr. Rupesh Kumar, Adv.

Ms. N. Annapoorani, Adv.

Ms. Anil Katiyar, Adv.

for Mr. B.V. Balaram Das, Adv.

For Respondent(s) Mr. Rahul Sateerja, Adv.

Ms. Husnal Syali, Adv.

Mr. Mayank Nagi, Adv.

Mr. Sandeep Sapra, Adv.

Mr. Vinay Garg, Adv.

UPON hearing counsel the Court made the following
O R D E R

Leave granted.

Heard learned counsel on both sides.

The civil appeal is dismissed with no order as to costs.

[T.I. Rajput]
A.R.-cum-P.S.

[Indu Satija]
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6474 OF 2012
(Arising out of S.L.P. (C) No.7746 of 2009)

Commissioner of Income Tax, Karnal

...Appellant(s)

Versus

M/s. Vogue Fabrics

...Respondent(s)

O R D E R

Heard learned counsel on both sides.

This civil appeal filed by the Department concerns Assessment Year 2001-2002.

The question which arose for determination in this case is as follows:

"Whether 90% of export benefits disclaimed in favour of a supporting manufacturer (assessee herein) have to be reduced in terms of Explanation (baa) of Section 80HHC of the Income Tax Act, 1961, while computing deduction admissible to such supporting manufacturer under Section 80HHC(3A) of the Act?"

The above question has been answered in favour of the assessee and against the Department in the case of Commissioner of Income-Tax, Thiruvananthapuram vs. Baby Marine Exports, reported in [2007] 290 ITR 323.

The civil appeal filed by the Department is, accordingly, dismissed.

No order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[MADAN B. LOKUR]

New Delhi,
September 12, 2012.
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