

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...CC 3380/2009

(From the judgment and order dated 19/08/2008 in ITA No. 404/2008
of the HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

C.I.T,KARNAL

Petitioner(s)

VERSUS

SUSHIL KUMAR GUPTA

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 27/03/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Mohan Parasaran, ASG
Mr. C.V. Subba Rao, Adv.
Mr. Kul Bharat, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
ORDER

Delay condoned.

Issue notice.

Dasti granted.

An important question of law arises whether duty drawback is a
qualifying income entitled to deduction under Section 80HHC of the Income Tax
Act?

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The matter to come up for final hearing as a short matter on 10 th
September, 2009. The Department is directed to serve the assessee informing
him about the next date of hearing.

(S. Thapar)
PS to Registrar

(Madhu Saxena)
Court Master