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ITEM No.1A
(For judgment)

Court No.8

SECTION IIIA

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO. OF 2007
Arising out of S.L.P.(C) No.5551/2007

HONDA SIEL POWER PRODUCTS LTD.

Appellant (s)

VERSUS

COMMR. OF INCOME TAX, DELHI

Respondent (s)

Date : 26/11/2007 The matter was called on for judgement today.

For Appellant (s) Ms. Kavita Jha, Adv.

For Respondent (s)

Hon'ble Mr. Justice S.H.Kapadia pronounced the judgment of
the Bench comprising His Lordship and Hon'ble Mr. Justice
B.Sudershan Reddy.

Leave granted.

For the reasons stated in the judgment, the impugned judgment
of the High Court is set aside and the order passed by the Tribunal
allowing the rectification application filed by the assessee is restored.
Consequently, the appeal is allowed with no order as to costs.

(N. Annapurna)
Court Master

(Madhu Saxena)
Court Master

(Signed reportable judgment is placed on the file.)