

ITEM NO.4

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

CIVIL APPEAL NO.1681 OF 2004

COMMNR. OF INCOME TAX, M.P.

Appellant (s)

VERSUS

M/S. HIND SYNTEX LTD.

Respondent(s)

(With office report)

Date: 30/08/2012 This Appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MADAN B. LOKUR

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

Mr. Rahul Kaushik, Adv.

Ms. A. Subhashini, Adv.

Ms. Anil Katiyar, Adv.

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

For Respondent(s) Mr. O.P. Gaggar, Adv.

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

Heard learned counsel on both sides.

The civil appeal filed by the Department 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.1681 OF 2004

Commissioner of Income Tax, Bhopal

...Appellant(s)

Versus

M/s. Hind Syntex Limited

...Respondent(s)

O R D E R

Heard learned counsel on both sides.

In this appeal, the following question of law arises for determination:

"Whether the learned High Court erred in holding that deduction under Section 80I of the Income Tax Act is to be allowed on the gross total income without reducing deduction under Section 80HH of the Income Tax Act from the gross total income?"

Firstly, the amount is meagre and, secondly, the issue is squarely covered in favour of the assessee by the decision of of this Court in the case of Joint Commissioner of Income Tax vs. Mandideep Eng. and Pkg. Ind. P. Ltd., reported in [2007] 292 I.T.R.1.

Accordingly, the civil appeal filed by the Department is dismissed with no order as to costs.

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

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

New Delhi,
August 30, 2012.
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