

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 34104/2012

(Arising out of impugned final judgment and order dated 17/08/2011 in ITA No. 94/2011 passed by the High Court Of Delhi At N. Delhi)

C.I.T NEW DELHI

Petitioner(s)

VERSUS

M.T.N.L.

Respondent(s)

(with appln. (s) for c/delay in filing SLP and interim relief and office report)

WITH

SLP(C) No. 34105/2012

(With appln.(s) for c/delay in filing SLP and Office Report)

SLP(C) No. 34106/2012

(With appln.(s) for c/delay in filing SLP and Office Report)

SLP(C) No. 34107/2012

(With appln.(s) for c/delay in refiling SLP and appln.(s) for c/delay in filing SLP and Office Report)

SLP(C) No. 34109/2012

(With appln.(s) for c/delay in filing SLP and appln.(s) for c/delay in refiling SLP and Office Report)

SLP(C) No. 34110/2012

(With appln.(s) for c/delay in filing SLP and appln.(s) for c/delay in refiling SLP and Office Report)

Date : 16/01/2015 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE MR. JUSTICE UDAY UMESH LALIT

For Petitioner(s) Mr. P.S.Narasimha,ASG.  
Mr. S.A.Haseeb,Adv.  
Mr. Rupesh Kumar,Adv.  
Mrs. Gargi Khanna,Adv.  
Mrs. Anil Katiyar,Adv.For Respondent(s) Mr. M.Ved Jain,Adv.  
Mr. Pranjal Srivastava,Av.  
Mr. V.M.Chaurasia,Adv.  
Mr. Jay Kishor Singh,Adv.

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

We have heard learned counsel for the parties.

Delay condoned.

Leave granted.

The appeals are allowed.

(SUMAN WADHWA)  
AR-cum-PS

(JASWINDER KAUR)  
COURT MASTER

(SIGNED ORDER IS PLACED ON THE FILE)

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 660 OF 2015  
(Arising out of SLP(C)No. 34104/2012)

C.I.T.New Delhi

Appellant (s)

VERSUS

M.T.N.L.

Respondent (s)

WITH

CIVIL APPEAL NOS. 661, 662, 663, 664, 665  
OF 2015  
(ARISING OUT OF SLP(C) Nos. 34105, 34106, 34107, 34109 AND  
34110/2012)

O R D E R

We have heard learned counsel for the parties.

Delay condoned.

Leave granted.

We are of the opinion that the Revenue has raised a substantial question of law in the appeal filed in the High Court. We are also informed that a similar substantial question of law is already pending consideration by the High Court at the instance of the assessee. Accordingly, High Court should admit the appeal filed by the Revenue on question No.2 which reads as follows:

"Whether on the facts and in the circumstances of the case, the ITAT is correct in holding that 75% of income from telecom services is eligible for deduction as against its own direction to examine the claim vis-a-vis new telephone exchanges



commissioned with effect from 1.4.1995 given in earlier order in ITAT No.3448, 3449, 3450/Del/2003 and 2919/Del/2004 dated 3.2.2006."

The Appeals are allowed.

.....J.  
(MADAN B. LOKUR)

.....J.  
(UDAY UMESH LALIT)

New Delhi;  
Date: 16.1.2015.