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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 4305 OF 2012

| DYNAMIC INDUSTRIES LTD. | ... | APPELLANT(s) |

Versus

| COMMISSIONER OF INCOME TAX-1, AHMEDABAD | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NO. 4304 OF 2012

| ASAHI SONGWON COLORS LTD. | ... | APPELLANT(s) |

Versus

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOS. 8332-8334 OF 2012

| M/S. MADHUSUDAN INTERNATIONAL | ... | APPELLANT(s) |

Versus

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOS. 8335-8337 OF 2012

| RUPAM INTERNATIONAL | ... | APPELLANT(s) |

Versus

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOS. 8338-8342 OF 2012

| M/S. AMAR COLD STORAGE & OTHERS | ... | APPELLANT(s) |

Versus

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOs. 8343-8346 OF 2012

| M/S. SILVER SEA FOODS | ... | APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOs. 8347-8350 OF 2012

| M/S. HIRAVATI EXPORTS PVT. LTD. & OTHERS | ... | APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOs. 8351-8354 OF 2012

| M/S. ROLEX INDUSTRIES & OTHERS | ... | APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOs. 8355-8358 OF 2012

| M/S. AVANI EXPORTS | ... | APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX | ... | RESPONDENT(s) |

WITH

CIVIL APPEAL NOs. 8362-8363 OF 2012

| SILVER SEA FOODS AND OTHERS | ... | APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX |...| RESPONDENT(s) |

WITH

CIVIL APPEAL NOs. 8359-8361 OF 2012

| M/S. SALET SEA FOODS |...| APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX |...| RESPONDENT(s) |

WITH

CIVIL APPEAL NO. 9051 OF 2013
[ARISING OUT OF S.L.P. (C) NO. 36250 OF 2012]

| MANISH PACKAGING P. LTD. |...| APPELLANT(s) |

| Versus |

COMMISSIONER OF INCOME TAX ... RESPONDENT(S)

WITH

CIVIL APPEAL NOs. 8364-8382 OF 2012

| M/S. VENU INTERNATINAL & OTHERS |...| APPELLANT(s) |

| Versus |

| COMMISSIONER OF INCOME TAX |...| RESPONDENT(s) |

O R D E R

Delay condoned.

2. Leave granted in S.L.P. (C) No. 36250 of 2012.

3. Learned counsel for the parties are ad idem that the issue raised in these appeals is governed by the decision of this Court in Topman Exports Vs. Commissioner of Income-Tax1.

4. In Topman Exports1, this Court sent the matter back to the Assessing Officer to compute the deduction under Section 80HHC of the Income Tax Act,1961 (for short "the Act").

5. The same order deserves to be passed in the present group of appeals as well. We order accordingly. The impugned judgments and orders of the High Court are set-aside. The Assessing Officer is directed to compute the deduction under Section 80HHC of the Act in light of the observations made by this Court in Topman Exports1.

6. Civil Appeals are allowed as above with no order as to costs.

.....J.
(R.M. LODHA)

NEW DELHI;J.
OCTOBER 7, 2013 (SHIVA KIRTI SINGH)

ITEM NO.59

COURT NO.3

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(s). 4305 OF 2012

DYNAMIC INDUSTRIES LTD.

Appellant (s)

VERSUS

(With appln(s) for condonation of delay in filing appeal and office report)

WITH SLP(C) NO. 36250 of 2012

(With appln. for c/delay in filing SLP and office report)

Civil Appeal NO. 4304 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8332-8334 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8335-8337 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8338-8342 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8343-8346 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8347-8350 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8351-8354 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8355-8358 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8359-8361 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8362-8363 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

Civil Appeal NO. 8364-8382 of 2012

(With appln(s) for condonation of delay in filing appeal and office report)

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Date: 07/10/2013 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE SHIVA KIRTI SINGH

For Appellant(s) Mr. Deepak Shah, Adv.

Mr. Senthil Jagadeesan, Adv.

Mr. Govind Manoharan, Adv.

Ms. Sony Bhatt, Adv.

Ms. Minakshi Vij, Adv.

For Respondent(s) Ms. Purnima Bhat, Adv. for

Mrs Anil Katiyar, Adv.

UPON hearing counsel the Court made the following

O R D E R

Delay condoned.
Leave granted in SLP (C) No. 36250 of 2012.
Appeals are allowed with no order as to costs.

|(Pardeep Kumar)
|Court Master

| |(Renu Diwan)
| |Court Master

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[SIGNED ORDER IS PLACED ON THE FILE]

1 (2012) 3 SCC 593