

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8549 OF 2013

M/S. PATSPIN INDIA LTD.

...Appellant

VS.

COMMISSIONER OF INCOME TAX

...Respondent

WITH

CIVIL APPEAL NOS.8633/2013, 8548/2013, 8546/2013 AND 1097/2016

O R D E R

It is agreed between the parties that the controversy raised in all these appeals are covered by a decision of this Court in the case of *Commissioner of Income Tax and Another v. Yokogawa India Limited* (2017) 2 SCC 1 wherein this court has held that the deductions under Section 10-A would be prior to the commencement of the exercise to be undertaken in Chapter VI of the Income Tax Act, 1961 for arriving at the total income of the assessee from the gross total income. We, therefore, answer the question raised in these appeals in favour of the assessee and against the Revenue.

The appeals are, accordingly, allowed.

There shall be no order as to costs.

.....J.  
[R.K. AGRAWAL]

.....J.  
[S.ABDUL NAZEER]

New Delhi;  
October 11, 2017.

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

Civil Appeal No(s). 8489-8490/2013

C.I.T., CENTRAL-III, N.DELHI

Appellant(s)

VERSUS

HCL TECHNOLOGIES LTD.

Respondent(s)

WITH

Civil Appeal Nos.8535/2013, 8555-8556/2013, 7853/2012, 8789/2012, 8559/2013, 8558/2013, 8529-8530/2013, 8515/2013, 8557/2013, 8524/2013, 8518/2013, 8525/2013, 8539/2013, 8562/2013, 8533/2013, 7854/2012, 8560/2013, 8537/2013, 8543/2013, 8492/2013, 8540-8541/2013, 8542/2013, 8549/2013, 8633/2013, 8547/2013, 8548/2013, 8546/2013, 8551/2013, 8494/2013, 8922/2013, 8527/2013, 4543/2014, 8536/2013, 8500/2013, 8506/2013, 8553/2013, 8499/2013, 8526/2013, 8501/2013, 8538/2013, 8491/2013, 1098/2016, 8505/2013, 1097/2016, 8510/2013, 8513/2013, 8507/2013, 8504/2013, 8503/2013, 8519/2013, 8927/2013, 8791/2012, 8528/2013, 8523/2013, 8554/2013, 8509/2013, 8521-8522/2013, 8532/2013, 147/2013, 8912/2012, 6594/2015, 8561/2013, 8531/2013, 8544/2013, 8550/2013, 8545/2013, 8929/2013, 1099/2016, 10830/2014, 8552/2013, 8495/2013, 8493/2013, 9202/2013, 4293/2014, 288/2015, 9167/2016, 8229/2015, 646-647/2015, 77/2015, 1951/2015, 9250/2015, 2406-2407/2016, 4427/2016, 9319/2016, 2999/2017, 2998/2017, 3059/2017, 10880/2016, 11716/2016, 911/2017, 3948/2017, 2419/2017, 1535/2017, 1536/2017, 3797/2017, 2420/2017, 3060/2017, 3275/2017 and 3651/2017

SLP(C)Nos.5345/2014, 31028/2012, 35917/2012, 3617/2013, 31511/2013, 32318/2013, 36443/2013, 8818-8819/2015, 22955/2014, 13023/2014, 17645/2014, 13024/2014, 25556/2014, 28607/2014, 29978/2014, 26753/2015, 34486/2014, 34487/2014, 766/2015, 1923/2015, 312/2015, 2373/2015, 1179/2015, 13074/2015, 9144/2015, 10814/2015, 12558/2015, 13364/2015, 13363/2015, 17384/2015, 17379/2015, 17387/2015, 17382/2015, 17385/2015, 19150/2015, 21974/2015, 20515/2015, 24213/2015, 28568/2015, 11831/2016, 31420/2016, 6983/2017, 32723/2016, 36154/2016 and

SLP(C) No. 20697/2017

( IA No.65408/2017-CONDONATION OF DELAY IN FILING and IA No.65412/2017-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 11-10-2017 These matters were called on for hearing today.

CORAM :

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HON'BLE MR. JUSTICE S. ABDUL NAZEER

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

C.A.Nos.8549/2013, 8633/2013, 8548/2013,  
8546/2013 and 1097/2016

The appeals are allowed in terms of the signed order.

Pending application, if any, stands disposed of.

Rest of the matters

List these matters on 2<sup>nd</sup> November, 2017.

(ANITA MALHOTRA)  
COURT MASTER

(CHANDER BALA)  
COURT MASTER

(Signed order is placed on the file.)