

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).31807/2009
(From the judgement and order dated 24/03/2009 in ITA No.165/2009
of The HIGH COURT OF BOMBAY)

C.I.T

Petitioner(s)

VERSUS

M/S STAR INDIA P.LTD. Respondent(s)
(With prayer for interim relief and office report)
With S.L.P. (C) No.17874 of 2010
(With office report)

Date: 01/10/2010 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. B. Bhattacharya,ASG.
Mr. Fuzail Ahmad Ayyubi,Adv.
Mr. H.R. Rao,Adv.
Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Soli J. Sorabjee,Sr.Adv.
Mr. Pritesh Kapoor,Adv.
Mr. Sunil Agarwal,Adv.
Mr. Abhinav Ashwin,Adv.
Mr. N. Ganpathy,Adv.

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

Leave granted.

The only question which requires
consideration is as follows:

"Whether expenses incurred by the
assessee, being an Indian Company, for
promoting the business of the Holding
Company, which is Hong Kong based, are
entitled to deduction under Section
37(1) of the 1961 Act?"

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar