THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A. No. 30 of 2015

ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

This appeal, at the instance of Revenue, is filed against the order of the Tribunal dated 19.11.2014, I.T.A. No.1018/Hyd/2013 for the assessment year 2008-09. The appeal is sought to be admitted on the following substantial question of law:

> **"i) Whether on the facts and in the circumstances of the case the Hon'ble Income Tax Appellate Tribunal (ITAT) was justified in law in holding that communication charges should be excluded from both export turnover as well as total turnover for the purpose of computing deduction u/s 10A without appreciating that there is no provision in the Act to reduce the same from Total Turnover?"**

2. When the matter is taken up for hearing, learned Standing Counsel for the Department submits that the issue is covered by the judgment of this Court in I.T.T.A No.257 of 2013.

3. The issue raised in this appeal is squarely covered by the judgment of the Special bench of Chennai Tribunal in **ITO v. Sak Soft Limited.**[1] As a matter of fact, this Court dismissed I.T.T.A. No.257 of 2013, following the Special Bench order of the chennai Tribunal in **Sak Soft (1 supra).**

4. In that view of the matter, we do not consider this appeal is required to be admitted as there is no illegality or infirmity in the order

of the Tribunal.

5. The appeal is, accordingly, dismissed. No costs. Miscellaneous petitions, if any pending in this appeal, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

15th June, 2015

ksm

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

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THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

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[1] 2009-TIOL-187-ITAT-Mad-SB