THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

I.T.T.A. No.275 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

This appeal, under Section 260-A of the Income Tax Act, is preferred against the order of the Income Tax Appellate Tribunal in I.T.A. No.1724/Hyd/2012 dated 22.03.2013.

The appeal before the Tribunal was preferred by the assessee against the assessment order passed under Section 143(3) read with Section 144C at the directions of the Dispute Resolution Panel pertaining to the assessment year 2008-09. The question of law which arose for consideration of the Tribunal was whether the assessing authority, and the Dispute Resolution Panel, had erred in considering communication expenses as attributable to delivery of computer software outside India and, thereby, reducing the same from export turnover only for computing the deduction under Section 10A of the Income Tax Act. In the order under appeal the Tribunal held that the said issue was squarely covered in favour of the assessee by the judgment of the Bombay High Court in **M/s. Gem Jewellery Limited** (330 ITR 175).

Sri J.V. Prasad, Learned Senior Standing Counsel for the Income Tax Department, would fairly state that, following the judgment of the Bombay High Court in **M/s. Gem Jewellery Limited**[1], this Court has also dismissed several appeals preferred by the revenue.

Following the judgment of the Bombay High Court in **M/s. Gem Jewellery Limited**[1], this appeal is also dismissed. The miscellaneous petitions pending, if any, shall also stand dismissed. No costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date: 03.11.2015.

MRKR