THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

I.T.T.A. No.325 of 2015

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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.130/Hyd/2011 dated 16.05.2014.

The Tribunal, following the judgment of the Bombay High Court in **CIT v. Gem Plus Jewellery** (330 ITR 175), held that communication charges, attributable directly to the export of article or thing outside India, has to be excluded both from export turnover as well as total turnover while computing exemption under Section 10A of the Act. Following the said judgment, the department's appeal was dismissed.

Sri J.V. Prasad, Learned Senior Standing Counsel for the Income Tax Department, would fairly state that a view, similar to that of the Bombay High Court in **Gem Plus Jewellery**[1], was also taken by this Court in several appeals preferred by the revenue, all of which were dismissed. In terms of the judgment, in **Gem Plus Jewellery**[1], this appeal is also dismissed. The miscellaneous petitions pending, if any, shall also stand dismissed. No costs.

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RAMESH RANGANATHAN, J

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M. SATYANARAYANA MURTHY, J

Date: 05.11.2015.

MRKR