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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

21.

\+ **ITA 937/2015**

PR. COMMISSIONER OFINCOME TAX – 10 ..... Appellant

Through: Mr Kamal Sawhney, Senior Standing Counsel with Mr Raghvendra Singh, Junior Standing Counsel , Mr Shikhar Garg and Mr Sharad Agarwal, Advocates.

versus

MOHINI ORIGINALS ..... Respondent

Through

AND

22.

\+ **ITA 954/2015**

PR. COMMISSIONER OF INCOME TAX – 10 ..... Appellant

Through: Mr Kamal Sawhney, Senior Standing Counsel with Mr Raghvendra Singh, Junior Standing Counsel , Mr Shikhar Garg and Mr Sharad Agarwal, Advocates.

versus

MOHINI ORIGINALS ..... Respondent

Through

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>

% **15.12.2015**

1. The point urged by the Revenue in these appeals concerning the inclusion of duty drawback received in computing the deduction under Section 10B of

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the Income Tax Act, 1961 stands covered against the Revenue by the decision of this Court dated 13th November, 2014 in ITA Nos.219 and 239 of 2014 (***CIT v. Hritnik Exports Pvt. Ltd.***). Accordingly, these appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

DECEMBER 15, 2015
MK