$~R-14

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

\+ ITA 499/2004

COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel with Ms. Vibhooti Malhotra, Advocate.

versus

M/S MOSER BAER INDIA LTD. ..... Respondent
Through: Ms. Kavita Jha with Mr. Vaibhav Kulkarni, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **02.01.2017**

It is pointed out that one of us (*Najmi Waziri, J.*) has about 15 years ago, dealt with the matters pertaining to the assessee in the present case, even though he had no occasion to deal with this particular case. Counsel for the parties, however, submitted that there is no objection to the Bench proceeding to deal with the matter on merits.

The question of law framed in this case is as to the assessee's entitlement to deduction under Section 80HHC without taking into account the brought forward loss.

At the outset we notice that the amount in question is ₹35,96,400/- of which the tax effect would be 1/3rd i.e. in the range of about ₹12 lakhs. The appeal, therefore, cannot be prosecuted by the Revenue by virtue of clause 10 of the Circular no.21/15 which stipulated limits within which the appeal could be filed and pursued by the Revenue.

For the above reasons, the appeal cannot be maintained and is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

JANUARY 02, 2017
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