$~42, 43, 45 & 46

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

\+ **ITA Nos.450/2006, 917/2006, 974/2006 & 1408/2006**

COMMISSIONER OF INCOME TAX DELHI ..... Petitioner
Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

M/S CHANDRAPRABHU INTERNATIONAL ..... Respondent
Through: None.

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

O R D E R

% **16.03.2017**

The common question of law in these appeals is as follows: -

> "Whether, on the facts and circumstances of the case, the Tribunal was right in its conclusion that the total turnover in Section 80 HHC of the Income-tax Act, 1961 is only the turnover relating to the export business of the assessee and not a turnover relating to other businesses of the assessee irrespective of whether for the export business separate books of account have been maintained?"

This Court had in its judgment (delivered on 16.02.2017) *Rollatainers Ltd. v. Commissioner of Income Tax* (ITA 166/2004) answered the said question in favour of the assessee which had followed the Madras High Court ruling in *CIT v. Madras Motors Ltd.,* 257 ITR 60. As a result, the question of law is answered against the Revenue and in favour of the assessee.

ITA Nos.450/2006, 917/2006, 974/2006 and 1408/2006 are dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 16, 2017
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