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

\+ **ITA No. 1027/2011**

Reserved on: 11th November 2017
Decided on: 7th December, 2017

COMMISSIONER OF INCOME TAX, DELHI ....Appellant
Through: Mr. Mr. Rahul Chaudhary and Mr. Sanjay Kumar, Advocates.

versus

MARUTI SUZUKI INDIA LTD. ..... Respondent
Through : Mr. S. Ganesh, Senior Advocate with Ms. Kavita Jha, Mr. S. Sukumaran, Mr. Anand Sukumar, Mr. Bhuwan Dhoopar, Ms. Roopali Gupta and Mr. Bhupesh Pathak, Advocates.

AND

\+ **ITA No. 1028/2011**

COMMISSIONER OF INCOME TAX, DELHI ...Appellant
Through: Mr. Mr. Rahul Chaudhary and Mr. Sanjay Kumar, Advocates.

versus

MARUTI SUZUKI INDIA LTD. ..... Respondent
Through : Mr. S. Ganesh, Senior Advocate with Ms. Kavita Jha, Mr. S. Sukumaran,

Mr. Anand Sukumar, Mr. Bhuwan Dhoopar, Ms. Roopali Gupta and Mr. Bhupesh Pathak, Advocates.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

JUDGMENT

% **07.12.2017**

Dr. S. Muralidhar, J.

1. These are appeals by the Revenue against the impugned order dated 29th October 2010 passed by the ITAT in ITA Nos. 4444/Del/2007 and 662/Del/2008 for the Assessment Years (AYs) 1995-96 and 1996-97.

2. On 1st September 2011, the following question of law was framed for consideration in ITA No. 1027 of 2011:

> "Whether the Tribunal is right in holding that Rs. 43,33,72,336/- on account of duty drawback had not accrued and become payable to the assessee and cannot be included in the taxable income of the assessee for the assessment year 1995-96?"

3. On 1st September 2011, the following question of law was framed for consideration in ITA No. 1028 of 2011:

> "Whether the Tribunal is right in holding that Rs. 24,10,01,489/- on account of duty drawback had not accrued and become payable to the assessee and cannot be included in the taxable income of the assessee for the assessment year 1996-97?"

4. In view of the decision of this Court today in ITA No. 250 of 2005, the above questions are answered in the affirmative, i.e. in favour of the Assessee and against the Revenue.

5. The appeals are dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

DECEMBER 07, 2017

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