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

+ **ITA No. 616/2017**

PRINCIPAL COMMISSIONER OF
INCOME TAX, DELHI-2

..... Appellant

Through: Mr.Rahul Kaushik, Sr.Standing
Counsel with Ms.Bhuveshwari Pathak, Advocate.

versus

CREATNET SERVICES LTD.

..... Respondent

Through: None.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER

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16.08.2017

C.M. No. 28971/2017 (Exemptions)

1. Allowed subject to all just exceptions.

C.M. No. 28972/2017 (Delay in filing)

2. For the reasons stated in the application, the delay in filing is condoned and the application is disposed of.

ITA No. 616/2017

3. This is an appeal by the Revenue against an order dated 9th November 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2930/Del./2010 for the Assessment Year ('AY') 2003-04. The question sought to be urged by the Revenue is whether the ITAT was correct in confirming of the order of the Commissioner of Income Tax (Appeals)

[‘CIT (A)’] deleting the addition of Rs. 71,97,409/- being the expense incurred by the Assessee on software development cost on the ground that the Assessee had failed to establish that the expenses were incurred only for the purpose of business.

4. It is seen from the impugned orders of the CIT (A) as well as the ITAT that the Assessee had spent the above amount for its supply chain management and outsourcing purposes. The expenditure had, in fact, been written off by the Assessee in its books of accounts. It is also noted by the CIT (A) that the authorised representative of the Assessee produced the books of accounts and these were verified by the CIT (A) and a factual finding was rendered that the Assessee’s claim was a genuine one.

5. The above factual finding has been confirmed by the ITAT. In the circumstances, the Court is not inclined to frame any substantial question of law.

6. The appeal is dismissed but, in the circumstances, with no order as to costs.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 16, 2017
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* IN THE HIGH COURT OF DELHI AT NEW DELHI

6 to 14

+ **W.P.(C) 5088/2017 & CM 21799/2017**

STRATA GEOSYSTEMS (INDIA) PVT LTD. & ANRPetitioners
Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates

versus

UNION OF INDIA, & ANRRespondents
Through: Mr Kirtiman Singh, CGSC, Mr Waize
Ali Noor and Mr Prateek Dhanda, Advocates

+ **W.P.(C) 5089/2017 & CM 21800/2017**

GRASIM INDUSTRIES LTD Petitioner
Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates

versus

UNION OF INDIA & ANR.
..... Respondent
Through: Mr Kirtiman Singh, CGSC, Mr Waize
Ali Noor and Mr Prateek Dhanda, Advocates

+ **W.P.(C) 5095/2017 & CM 21808/2017**

KESORAM RAYON Petitioner
Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates

versus

UNION OF INDIA & ANR.

..... Respondent

Through: Mr Jasmeet Singh, CGSC, Mr Srivats
Kaushal, Advocates

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W.P.(C) 146/2017 & CM No. 721/2017

KESORAM RAYON

...Petitioner

Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates.

versus

THE DESIGNATED AUTHORITY & ORS.

..... Respondents

Ms. Monica Arora, CGSC with Mr Harsh Ahuja
and Mr Kushal Kumar, Advocates for UOI

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W.P.(C) 147/2017 & CM No. 722/2017

GUJARAT ALKALIES & CHEMICALS LTD

...Petitioner

Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates.

versus

THE DESIGNATED AUTHORITY & ORS

...Respondents

Through: Mr. Kirtiman Singh, CGSC with
Mr. Waize Ali Noor & Mr. Prateek Dhanda,
Advocates.

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W.P.(C) 247/2017 & CM No. 1194/2017

GRASIM INDUSTRIES LTD.

...Petitioner

Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.

Shreya Dahiya, Advocates.

versus

THE DESIGNATED AUTHORITY &ORS.

...Respondents

Through: Mr. Gautam Narayan, ASC for GNCTD
with Mr R.A. Iyer and Ms Mahamaya Chatterjeet,
Advocates.

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W.P.(C) 640/2017& CM No. 2928/2017

TECHFAB INDIA INDUSTRIES LTD.

...Petitioner

Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates

versus

THE DESIGNATED AUTHORITY & ORS

...Respondents

Through: Mr. P. Bhardwaj, CGSC for the UOI
with Mr Satya Prakash Singh, Advocate

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W.P.(C) 641/2017 & CM No. 2929/2017

STRATA GEOSYSTEMS (INDIA) PVT. LTD.

...Petitioner

Through: Mr. Sandeep Sethi, Senior Advocate
with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates.

versus

THE DESIGNATED AUTHORITY & ORS

...Respondents

Through: Mr. P. Bhardwaj, CGSC for the UOI
with Mr Satya Prakash Singh, Advocate

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W.P.(C) 1847/2017& CM Nos. 8092/2017 & 24787/2017

VVF (INDIA) LIMITED

...Petitioner

Through: Mr. Sandeep Sethi, Senior Advocate

with Mr. Rajesh Sharma, Ms. Rita Jha and Ms.
Shreya Dahiya, Advocates.

versus

THE DIRECTOR GENERAL, OF SAFEGUARDS AND ORS

...Respondents

Through: Mr Neeraj Jain, Advocate for UOI

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CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER
% **16.08.2017**

1. Arguments heard in part.
2. For further arguments, list on 24th August, 2017, at 2.15 pm.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

AUGUST 16, 2017
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