$~1 to 4 & 8

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

\+ **ITA 756/2017, ITA 757/2017, ITA 758/2017, ITA 759/2017 & ITA 763/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX-8..... Appellant

Through : Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Sanjay Kumar, Junior Standing Counsel.

versus

STERIA INDIA LTD. ..... Respondent

Through: Mr. Neeraj Jain and Mr. Aniket D. Aggarwal, Advocates

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER

% **19.09.2017**

CM APPL. 32586/2017 (exemption) in ITA 756/2017
CM APPL. 32589/2017 (exemption) in ITA 758/2017
CM APPL. 32591/2017 (exemption) in ITA 759/2017
CM APPL. 32594/2017 (exemption) in ITA 763/2017

1. Allowed, subject to all just exceptions.

CM APPL. 32585/2017 (delay in filing) in ITA 756/2017
CM APPL. 32587/2017 (delay in filing) in ITA 757/2017
CM APPL. 32588/2017 (delay in filing) in ITA 758/2017
CM APPL. 32590/2017 (delay in filing) in ITA 759/2017
CM APPL. 32593/2017 (delay in filing) in ITA 763/2017

2. For the reasons as stated in the applications, the delay in filing the appeals is condoned. The applications stand disposed of.

ITA 756/2017, ITA 757/2017, ITA 758/2017, ITA 759/2017 & ITA 763/2017

3. The only issue urged by the Revenue in these appeals is whether the ITAT was correct in holding that if a particular item is not part of 'Export Turnover' then it cannot constitute a part of 'Total Turnover' as well for the purposes of Section 10A of the Income Tax Act, 1961.

4. The said question stands answered against the Revenue and in favour of the Assessee by the order dated 10th July, 2017 passed by this Court in ITA No. 380/2017 (***Principal Commissioner of Income Tax-8 v. Steria India Ltd.***) i.e. in the case of the very same Assessee, for AY 2011-12

5. Consequently, the present appeals are dismissed.

S. MURALIDHAR, J.

Prathiba.

PRATHIBA M. SINGH, J.

SEPTEMBER 19, 2017
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