$~R3,4

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

\+ **ITA 733/2005**

RAHUL MEHTA ..... Appellant

Through: Ms. Kavita Jha and Mr. Udit Naresh, Advocates.

versus

THE COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Zoheb Hossain, Advocate.

AND

ITA 736/2005

RAHUL MEHTA ..... Appellant

Through: Ms. Kavita Jha and Mr. Udit Naresh, Advocates.

versus

THE COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Zoheb Hossain, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE SANJEEV NARULA

O R D E R

% 13.12.2018

1. These appeals are directed against the judgment dated 2nd December 2004 of the Income Tax Appellate Tribunal ('ITAT') in ITA Nos. 2240/D/2001 and 2241/D/2001 for the Assessment Years ('AYs') 1997-98 and 1998-99

respectively.

2. While admitting these appeals on 5th September 2005, the following substantial question of law for framed for consideration:

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in its conclusion that the total turnover in Section 80 HHC of the Act is only the turnover relating to the export business of the assessee and not the turnover relating to other business of the assessee?"

3. An identical question has been answered by this Court in the Assessee's own appeal, in favour of the Assessee and against the Revenue by an order dated 20th November 2015 in ITA 467/2003 (***Rahul Mehta v. The Commissioner of Income Tax***) for AY 1995-96.

4. In that view of the matter, the appeals are allowed by setting aside the impugned order of the ITAT and answering the aforementioned question in favour of the Assessee and against the Revenue.

S. MURALIDHAR, J.

SANJEEV NARULA, J.

DECEMBER 13, 2018

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