IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1528 OF 2016

Pr. Commissioner of Income Tax-15 .. Appellant

v/s.

Lionbridge Technologies Pvt. Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Girish Pikale for the respondent

CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.

DATED : 30th JANUARY, 2019

P.C.

1. The Revenue has filed this appeal to challenge the judgment of the Income Tax Appellate Tribunal ("the Tribunal" for short) raising following questions for our consideration :-

> *"(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that the expenses incurred in foreign currency required to be excluded from the export turnover in terms of Section 10A are also required to be excluded from the total turnover?*
>
> *(ii) Whether on the facts and in the circumstances of the case and in law, the Tribunal erred in solely relying on the Bombay*

> *High Court's decision of Gem Plus Jewellery [330 ITR 175) (Bom)] which has been contested by the Revenue before the Hon'ble Apex Court?"*

2. It is an agreed position that the issue involved is covered by the decision of this Court in case of ***CIT Vs. Gem Plus Jewellery, 330 ITR 175***. We further notice that following such judgment, the Division Bench of this Court in case of this very assessee had dismissed the Revenue's Income Tax Appeal No. 97 of 2015 by an order dated 18th September, 2017.

3. In the result, this appeal is also dismissed.

(M.S. SANKLECHA, J.) **(AKIL KURESHI, J.)**