



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

203

ITA-422-2009 (O&M)
Date of Decision: 08.01.2026

D.D. INTERNATIONAL PVT. LTD.

...Appellant

Vs.

COMMISSIONER OF INCOME TAX, BATHINDA

...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL

HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL

Present:- Mr. Pankaj Jain, Sr. Advocate (*through V.C.*) with
Mr. Divya Suri, Advocate
for the appellant

Mr. Vaibhav Gupta, Standing Counsel
for respondent-Income Tax Department

JAGMOHAN BANSAL, J. (ORAL)

1. The appellant through instant appeal under Section 260A of Income Tax Act, 1961 is seeking setting aside of order dated 17.10.2008 passed by Income Tax Appellate Tribunal for the Assessment Year 2003-04.

2. Learned counsel for the parties are *ad idem* that question of applicability of Section 80HHC(3) exporters having export turnover of more than Rs.10 crores stands settled in favour of assessee by Hon'ble Supreme Court in '*C.I.T. -5 & Anr. Vs. M/s Avani Exports & Anr.*'

3. The dispute is confined to submission of Bank Realization Certificate (for short '**BRC**') with respect to export. The appellant exported goods and availed benefit of Duty Entitlement Passbook Scheme (for short

‘DEPB’) as provided under Export and Import Policy issued under Foreign Trade (Development and Regulation) Act, 1992. As per impugned orders, the appellant did not furnish bank certificate in respect of export of goods to the tune of Rs.201 crores, thus, appellant is not entitled to deduction under Section 80HHC with respect to value of DEPB.

4. Learned counsel for the appellant submits that appellant has duly submitted consignment-wise BRC with Directorate General of Foreign Trade (for short ‘DGFT’) as well as Income Tax Authorities. There is no provision of consolidated BRC.

5. Learned counsel for the respondent submits that Income Tax Appellate Tribunal has not adverted to question of BRC, thus, matter may be remanded to Assessing Officer to verify authenticity of BRC.

6. It is factually correct that BRC is issued by Banks consignment-wise. Consolidated BRC is not issued by Bank. There are all possibilities of submission of BRC by appellant with DGFT as well as Customs Authorities. The appellant cannot be denied benefit of deduction on the ground that it has not submitted consolidated BRC.

7. The appeal stands disposed of with a direction to Assessing Authority to re-examine its record and if it is found that consignment-wise BRC are available, demand would be dropped. If consignment-wise BRC are not available on record, the appellant may be asked to submit the same. The appellant shall submit BRC within two months from the date of requisition and Assessing Officer shall pass an appropriate order within one month thereafter.

8. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

December 08, 2026
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No