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

\+ ITA 1097/2005

COMMISSIONER OF INCOME TAX V .....Appellant

Through: Mr. Vipul Agrawal, SSC with Ms. Harshita Kotru, Adv.

versus

M/S NEW LIGHT APPARELS LTD. .....Respondent

Through: Mr. Nischay Kantoor, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **03.02.2026**

1. While admitting the appeal on 29.03.2006. The following question was framed:

> *"Whether the insertion of Sub-Section 3 of Section 10B of the Income Tax Act by Finance Act, 2000 is clarifactory making receipt of foreign exchange from 100% Export Oriented Unit a condition precedent for grant of tax concession under Section 10-B of the Income Tax Act, 1961?"*

2. Learned counsel for the respondent at the outset submitted that the addition on this count is only Rs.24,28,827/- and therefore the appeal deserves to be dismissed in light of CBDT Circular No.5/2024 dated 15.03.2024 read with Circular No. 9/2024 dated 17.09.2024.

3. In view of the aforesaid, the appeal is dismissed.

4. Needless to observe that the appellant-department shall be free to move

application for revival of the appeal, in case it falls in the exceptions.

DINESH MEHTA, J.

VINOD KUMAR, J.

FEBRUARY 3, 2026/*sr*