

BHC affirmed ITAT order in Datamatics refer citations: 95 ITD 23 & 107 ITD 438

Assessee is engaged in the business of data processing activities on a large scale, Tribunal, followed the judgment of the Hon'ble Bombay High Court in the case of CIT v. Emirates Commercial Bank Ltd., 262 ITR 55, and held that the assessee is entitled to get benefit of deduction under sec. 80IA.