

**SECTION 10A, READ WITH SECTIONS 10AA & 10B OF THE INCOME-TAX ACT, 1961 -  
FREE TRADE ZONE - DIRECT TAX BENEFITS - CLARIFICATION ON ISSUES RELATING  
TO EXPORT OF COMPUTER SOFTWARE**

**INSTRUCTION NO. 17/2013 [F.NO.178/84/2012-ITA.I], DATED 19-11-2013**

A clarificatory [Circular No. 01/2013, dated 17-1-2013](#) (hereinafter referred to as 'Circular') was issued by CBDT to address various contentious issues leading to tax disputes in cases of entities engaged in export of computer software which are availing tax-benefits under sections 10A, 10AA and 10B of the Income-tax Act, 1961.

2. Instances have been reported where the Assessing Officers are not following the clarifications so issued and are taking a divergent view even in cases where the clarifications are directly applicable.
3. The undersigned is directed to convey that the field authorities are advised to follow the contents of Circular in letter and spirit. It is also advised that further appeals should not be filed in cases where orders were passed prior to issue of Circular but the issues giving rise to the disputes have been clarified by the Circular.

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