

IN THE HIGH COURT OF DELHI AT New Delhi

24.03.2009

Present: Ms. S.M. Kapila with Mr. R.R. Maurya, Advs. for the Appellant.

Mr. R.D. Jolly, Adv. for the Respondent

ITA No.1316/2008 [ARCTIC INDIA ENGG \(P\) LTD](#)

Heard.

Admit.

The following substantial question of laws arises for our consideration:-

(i) Whether the learned ITAT was justified in law in holding that in view of the special restrictions provided under Section 80IA(9), relief under Section 80IA should be deducted from the profits and gains of business before computing the relief under Section 80HHC.

We are informed that appeals raising identical question are coming up for hearing on 16.4.2009. Accordingly, we post this case also for final hearing on this date.

Filing of Paper-Book is dispensed with. Parties shall, however, file brief written synopsis, not exceeding two pages, of their submissions alongwith copies of the judgments on which they rely.

A.K. SIKRI, J.

RAJIV SHAKDHER, J.

MARCH 24, 2009

IN THE HIGH COURT OF DELHI AT New Delhi

16.04.2009

Present: Ms S M Kapila for the appellant.

Mr. R D Jolly for the respondent.

ITA No 1316/2008

**Written synopsis has been given in court and taken on record.
Renotify on 22.05.2009.**

To be heard alongwith ITA Nos. 1002/2008 (given below), 4/2009 and 642/2007.

VIKRAMAJIT SEN, J

RAJIV SHAKDHER, J

APRIL 16, 2009

IN THE HIGH COURT OF DELHI AT New Delhi

22.05.2009

Present: Ms S.M.Kapila, Advocate for the Appellant.

None for the Revenue.

ITA No.1316/2008

In the interest of justice, re-notify on 21st October, 2009.

VIKRAMAJIT SEN, J.

RAJIV SHAKDHER, J.

MAY 22 2009

IN THE HIGH COURT OF DELHI AT New Delhi

22.08.2008

Present: Ms Poonam Ahuja and Ms Aarti Saini, Advocates for the Appellant.

Ms Prem Lata Bansal, Advocate for the Respondent.

ITA No. 1002/2008 NEETEE CLOTHING PRIVATE LTD

Admit.

The following substantial question of law arises for consideration of this Court:-

Whether the finding of the Income Tax Appellate Tribunal was justified in law in holding that deduction allowed under Section 80IA of Income Tax Act, 1961 has to be excluded from the profits and gains of the business of the undertaking before computing the relief under Section 80HHC of the Income Tax Act, 1961?

The filing of the paper books is dispensed with. List for final disposal on 15.10.2008. The file of ITA No. 642/2007 shall also be attached alongwith this matter on that date for final disposal.

BADAR DURREZ AHMED, J

RAJIV SHAKDHER, J

August 22, 2008