

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE

BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER AND
SHRI GEORGE GEORGE K, JUDICIAL MEMBER

ITA No. 1218/Bang/2017
Assessment year: 2011 – 12

ITO ward 6(1)[1], Bangalore.	Vs.	M/s. Scancafe Digital Solutions Pvt. Ltd., Ground Floor, Neil Rao Towers, Plot No. 118, Road No. 3, EPIP Phase – 1, Whitefield, Bangalore – 560 066. PAN: AAKCS5398E
APPELLANT		RESPONDENT

Assessee by	:	Shri Keerthinarayan Iyengar, C. A.
Revenue by	:	Smt. Padmameenakshi, JCIT DR

Date of hearing	:	02.11.2017
Date of Pronouncement	:	03.11.2017

ORDER

Per Shri A.K. Garodia, Accountant Member

This is a revenue's appeal directed against the order of Id. CIT (A) – 6, Bangalore dated 18.01.2017 for Assessment Year 2011 – 12.

2. The revenue has raised as many as 4 grounds but the only grievance of the revenue is regarding direction of CIT (A) to the AO to reduce expenses incurred in foreign currency, both from Export & Total Turnover for computing deduction u/s 10A as per the ratio laid down by Hon'ble Karnataka High Court in the case of CIT vs. Tata Elxsi Ltd., 349 ITR 98.
3. Both sides agreed that the issue is covered in favour of the assessee by this judgment of Hon'ble Karnataka High Court. Respectfully

following the same, we decline to interfere in the order of CIT (A) because his direction is in line with this judgment.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(GEORGE GEORGE K)
Judicial Member

Sd/-
(A.K. GARODIA)
Accountant Member

Bangalore,
Dated, the 03rd November, 2017.
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Senior Private Secretary,
Income Tax Appellate Tribunal,
Bangalore.