

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

" C" BENCH, CHENNAI

श्री बी.आर. बास्करन, लेखा सदस्य एवं श्री विकास अवस्थी, न्यायिक सदस्य केसमक्ष

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND  
SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 2489/Mds/2014

निर्धारण वर्ष /Assessment Year : 2009-10

The Assistant Commissioner of  
Income Tax,  
Company Circle VI(3),  
Chennai - 600 034.

v. M/s Scientific Publishing  
Services Pvt. Ltd.,  
No.6 & 7, 5<sup>th</sup> Street,  
R.K. Salai, Mylapore,  
Chennai - 600 004.

(अपीलार्थी/Appellant)

PAN : AAACS 6707 R

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri A.V. Sreekanth, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri Vikram Vijayaraghavan,  
Advocate

सुनवाई की तारीख/Date of Hearing : 19.01.2015

घोषणा की तारीख/Date of Pronouncement : 19.01.2015

### आदेश / O R D E R

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The Revenue has filed this appeal challenging the order dated 30.06.2014 passed by Ld CIT(Appeals)-VI, Chennai and it relates to the assessment year 2009-10. The Revenue is aggrieved by the decision of

Ld CIT(Appeals) in holding that the expenses incurred in foreign exchange and Communication charges are to be deducted both from Export turnover and Total turnover for computing deduction u/s 10B of the Act.

2. A perusal of the order of Ld CIT(Appeals) would show that the first appellate authority has followed the decision rendered by the Special bench of the Tribunal in the case of M/s SAK Soft Ltd (2009)(30 SOT 55)(Chennai) in holding so. The Ld CIT(Appeals) has also noticed that the Tribunal has decided an identical issue in favour of the assessee in its own appeal relating to AY 2007-08 in ITA No.1854/Mds/2011 dated 11.5.2012, by following the Special bench decision referred above.

3. Under these set of facts, we do not find any infirmity in the order of Ld CIT(Appeals) in holding that the expenses incurred in foreign exchange and Communication charges are to be deducted both from Export turnover and Total turnover for computing deduction u/s 10B of the Act by following the decision of Special bench referred above. Accordingly, we uphold his order on this issue.

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

Order pronounced on the 19<sup>th</sup> day of January, 2015 at Chennai.

Sd/- (विकास अवस्थी) (Vikas Awasthy) न्यायिक सदस्य/Judicial Member	sd/- (बी.आर. बास्करन) (B.R. Baskaran) लेखा सदस्य/Accountant Member
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चेन्नई/Chennai,  
दिनांक/Dated, the 19<sup>th</sup> January, 2014.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-VI, Chennai-34
4. आयकर आयुक्त/CIT-VI, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.