

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.5790 OF 2008

COMMR.OF INCOME TAX,MUMBAI

Appellant (s)

VERSUS

FAQUIR CHAND(HUF)

Respondent(s)

(With appln(s) for c/delay in filing SLP and office report)

Date: 04/09/2012 This Appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MADAN B. LOKUR

For Appellant(s) Mr. Rajiv Dutta,Sr.Adv.

Mr. Arijit Prasad,Adv.

Mr. C.V.S. Rao,Adv.

Ms. Anil Katiyar,Adv.

for Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. Devendra Singh,Adv.

UPON hearing counsel the Court made the following
O R D E R

The civil appeal filed by the Department is dismissed.

No order as to costs.

[T.I. Rajput]
A.R.-cum-P.S.

[Indu Satija]
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5790 OF 2008

Versus

Faquir Chand (HUF)

...Respondent(s)

O R D E R

This civil appeal filed by the Department concerns Assessment Year 1995-1996.

The question involved in this case is, whether telecasting rights of a T.V. Serial are entitled to the benefit of Section 80HHC of the Income Tax Act, 1961?

This issue is squarely covered in favour of the assessee by the decision of this Court in the case of Commissioner of Income-Tax vs. B. Suresh, reported in [2009] 313 I.T.R. 149.

Accordingly, the civil appeal filed by the Department is dismissed.

No order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[MADAN B. LOKUR]

New Delhi,
September 04, 2012.
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