

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

I.A. No. 3 OF 2016

IN

CIVIL APPEAL NO. 10945 OF 2016

[ @ SPECIAL LEAVE PETITION (C) NO. 9142 OF 2014 ]

UOI & ORS

Appellant (s)

VERSUS

M/S DEEPAK INTERNATIONAL LTD

Respondent(s)

J U D G M E N T

KURIAN, J.

1. Leave granted.

2. This Court, vide order dated 30.03.2015, has disposed of SLP (C) No. 9273 of 2013, along with other connected matters, with the following direction:-

*"Having seen the twin conditions and since 80HHC benefit is not available after 1.4.05, we are satisfied that cases of exporters having a turnover below and those above 10 cr. should be treated similarly. This order is in substitution of the judgment in Appeal."*

3. Therefore, this appeal is also disposed of with the relief, as above.

4. I.A.No. 3 of 2016 is, accordingly, disposed of.

No costs.

.....J.  
[ KURIAN JOSEPH ]

.....J.  
[ ROHINTON FALI NARIMAN ]

New Delhi;  
November 18, 2016.



JUDGMENT