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***IN THE HIGH COURT OF DELHI AT NEW DELHI**

55.

+ ITA 1198/2006
B.L.PASSI

..... Appellant

Through Mr.C.S.Aggarwal, Senior
Advocate with Mr. Prakash Kumar,
Advocate.

versus

COMMISSIONER OF INCOME TAX Respondent
Through Mr.R.D.Jolly, Advocate.

CORAM:

HON'BLE MR. JUSTICE VIKRAMAJIT SEN

HON'BLE DR. JUSTICE S. MURALIDHAR

ORDER

13.12.2006

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Learned counsel for the appellant contends that the substantial question of law which arises in the present appeal requires the consideration of the agreement entered into between the assessee and the Sumitomo Corporation. We have perused the various clauses of the agreement and the correspondence relied upon by the appellant. We are in agreement with the view taken by the ITAT that the arrangement was in the nature of an agency which would not attract the provisions of Section 80-O of the Income Tax Act.

Dismissed.



VIKRAMAJIT SEN, J



S. MURALIDHAR, J

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DECEMBER 13, 2006

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