

Case Reference Report

Query: Simplify this legal document for a layperson. Add IPC/Acts, prominent cases and compare verdict outc

Prominent Matches

1. uploads/finalhack11.pdf | 0.81

Snippet: The Commissioner Of Income Tax vs Black & Veatch Consulting

Pvt.Ltd on 9 April, 2012

Author: D.Y.Chandrachud

Bench: D.Y. Chandrachud, R.D.Dhanuka

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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOM

2. uploads/finalhack11.pdf | 0.58

Snippet: h Mr.Jas Sanghavi i/b. PDS

Legal for respondents.

CORAM: DR.D.Y. CHANDRACHUD &

R.D.DHANUKA, JJ.

The Commissioner Of Income Tax vs Black & Veatch Consulting Pvt.Ltd on 9 April, 2012

Indian Kanoon - <http://indiankanoon.org/doc/78036011/> 1

April 9, 2012.

ORAL JUDGMENT (PER DR.D.Y

3. uploads/finalhack11.pdf | 0.40

Snippet: 10A, which would not be permissible unless a specific statutory provision to

that effect were to be made. In the absence thereof, such an approach cannot be accepted. In the

circumstances, the decision of the Tribunal would have to be affirmed since it is plain and evident

that the deduction under Section 10A has to be given at the stage when the profits and gains of

business are computed in the f

AI Analysis

1. Overview / Meaning

This case, *Commissioner of Income Tax vs. Black & Veatch Consulting Pvt. Ltd.*, deals with the interpretation of Section 10A of the Income Tax Act, 1961. The dispute centers on whether brought-forward business losses from a non-eligible unit can be set off against profits from a unit eligible for deductions under Section 10A (related to export profits). The core issue is the timing of applying Section 10A deductions relative to the set-off of prior year losses.

2. IPC Codes / Acts / Amendments / Sections

* **Income Tax Act, 1961:** This is the primary Act in question. Specifically, Section 10A (deductions for export profits) and Section 260A (appeals to the High Court) are central to the case. The judgment also references Section 72 (carry forward and set off of business losses) and Chapter VI-A (deductions).

* **No IPC codes are applicable** as this is a civil tax matter, not a criminal one.

Disclaimer: This report is for educational purposes only.

3. Prominent Cases

* **_Scientific Atlanta vs. ACIT_**:

 This case, cited by the Tribunal, established that Section 10A provides a deduction, not an exemption.

* **_Hindustan Unilever Ltd. vs. Deputy Commissioner of Income Tax_**:

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