

**SUPREME COURT OF INDIA**

UOI & Ors

Vs.

Deepak International Ltd.

C.A.No.10945 of 2016

(Kurian Joseph and R.F.Nariman,JJ.,)

18.11.2016

**JUDGMENT**

**Kurian Joseph,J.,**

SLP(Civil)No.9142 of 2014

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.

5. No costs.