

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 21ST DAY OF FEBRUARY, 2007

PRESENT:

THE HON'BLE MR. JUSTICE R. GURURAJAN

AND

THE HON'BLE MR. JUSTICE ANAND BYRAREDDY

INCOME TAX APPEAL No.252 OF 2006

BETWEEN:

1. The Commissioner of Income Tax
C.R. Building, Queens Road,
Bangalore.
2. The Income Tax Officer (Intl Taxation)
Ward - 19(2),
C.R. Building, Queens Road,
Bangalore.

... APPELLANTS

(By Shri. M. V. Seshachala, Advocate)

AND:

M/s. Rational Software
Corporation (India) Ltd.,
3K, "Esteem Asrani",
Koramangala Industrial Layout,
Sarjapur Road, Bangalore.

... RESPONDENT

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This Income Tax Appeal is filed under Section 260A of the Income Tax Act, 1961, praying to formulate the substantial questions of law therein and to allow the appeal and set aside the order passed by the Income Tax Appellate Tribunal Bangalore Bench, in MP No.96/Bang/2005 in ITA No.3039/Bang/2004 dated 28.6.2005 and to confirm the order passed by the Income Tax Officer (Intl Taxation), Ward - 19(2), Bangalore, etc.

This Income Tax Appeal coming on for orders this day, **GURURAJAN J.**, delivered the following:-

JUDGMENT

The memo is accepted and ^{the} appeal is dismissed as withdrawn in terms of the memo.

Sd/-
Judge

Sd/-
Judge