



Moti B. Totlani

- That where assessee, a 100% EOU, claimed deduction under section 10A on export profits and Assessing Officer excluded amount shown as 'arbitration award' in accounts, since assessee had successfully demonstrated that it was a typographical error due to which sale of software was wrongly classified as 'arbitration award' in final accounts by filing necessary details, namely, CA certificate, SOFTEX, FIRC, etc., addition made by Assessing Officer was to be deleted. ('ACIT v. Nuwave E Solutions (P.) Ltd [2025] 178 taxmann.com 370 (Delhi - Trib.) - SEPTEMBER 12, 2025) - That where assessee firm running a hospital, paid partners' remuneration in cash as per partnership deed and within statutory limits, since there was no legal bar on cash payment to partners and genuineness of payment was not doubted, disallowance of said remuneration was to be deleted. (Sonone Surgical and Ophthalmic Hospital v. Inco.....