

INCOME TAX : Scope of sub-section (5) of section 80-IA is limited to determination of quantum of deduction under sub-section (1) of section 80-IA by treating 'eligible business' as 'only source of income'. Sub-section (5) cannot be pressed into service for reading a limitation of deduction under sub-section (1) only to 'business income'

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[2021] 127 taxmann.com 69 (SC)

SUPREME COURT OF INDIA

Commissioner of Income-tax-I

v.

Reliance Energy Ltd.

**L. NAGESWARA RAO AND VINEET SARAN, JJ.
CIVIL APPEAL NO. 1327 & 1328 OF 2021 & OTHERS
APRIL 28, 2021**

Mrs. Anil Katiyar, AOR *for the Appellant*. Ajay Vohra, Sr. Adv., Mahesh Agarwal, M. S. Ananth, Ms. Sayaree Basu Mallik, Advs., and E.C. Agrawala, AOR *for the Respondent*.

[JUDGMENT](#)