IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

MONDAY, THE 16TH DAY OF FEBRUARY 2015/27TH MAGHA, 1936

ITA.No. 23 of 2015 ()

AGAINST THE ORDER/JUDGMENT IN ITA 104/COCH/2014 of I.T.A. TRIBUNAL, COCHIN BENCH DATED 25-07-2014 (ASST. YEAR 2008-09)

APPELLANT(S)/APPELLANT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX, KOZHIKODE

BY ADVS.SRI.P.K.R.MENON,SR.COUNSEL, GOI(TAXES)
SRI.JOSE JOSEPH, SC, FOR INCOME TAX

RESPONDENT(S)/RESPONDENT/APPELLANT/ASSESSEE:

M/S.MATHRUBHUMI PRINTING AND PUBLISHING COMPANY LTD.,
M.J.KRISHNAMOHAN MEMORIAL BUILDING
K.P.KESAVA MENON ROAD, KOZHIKODE-673001.

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 16-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ITA 23/15

APPENDIX

APPELLANT'S ANNEXURES

ANNEXURE-A :   COPY OF ASSESSMENT ORDER DATED 30.12.2010.

ANNEXURE-B :   COPY OF CIT(A)'S ORDER DATED 19.12.2013.

ANNEXURE-C :   COPY OF ORDER OF ITAT KOCHI DATED 25.07.2014.

//TRUE COPY//

PA TO JUDGE.

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THOTTATHIL B.RADHAKRISHNAN &
K.HARILAL, JJ.

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ITA No.23 of 2015

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Dated this the 16th day of February, 2015.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

1. We have heard the learned counsel for the Revenue.

2. The short issue that arises for decision is as to whether printing activity of a news paper publisher would amount to manufacturing activity to make that assessee eligible for grant of additional depreciation. We see that the issue raised by the Revenue is directly covered against it by the decision of the Delhi High Court in CIT v. Delhi Press Patra Prakashan Ltd. [(2013) 355 ITR 14 (Delhi)]. We are in complete agreement with the ratio of that decision, which has been rightly followed by the Income Tax Appellate Tribunal. Under such circumstances, we do not find any ground to entertain this appeal. This appeal, hence, fails.

In the result, this appeal is dismissed in limine.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(K.HARILAL, JUDGE)

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