IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MRS. JUSTICE ANU SIVARAMAN

WEDNESDAY, THE 2ND DAY OF DECEMBER 2015/11TH AGRAHAYANA, 1937

ITA.No. 69 of 2015 ()

AGAINST THE ORDER/JUDGMENT IN ITA 31/2013 of I.T.A.TRIBUNAL,COCHIN BENCH
DATED

APPELLANT(S)/RESPONDENT/RESPONDENT:

THE COMMISSIONER OF INCOME -TAX (TDS),
KOCHI.

BY ADVS.SRI.CHRISTOPHER ABRAHAM, INCOME TAX DEPARTMENT
SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

RESPONDENT(S)/APPELLANT/APPELLANT:

THOMAS GEORGE MUTHOOT,
MUTHOOT HOUSE, KOZHENCHERY,
PIN - 689 641.

R BY ADVS. SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 02-12-2015, ALONG WITH ITA. 71/2015, ITA. 73/2015, ITA. 74/2015, ITA. 93/2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

DG

ITA.No. 69 of 2015 ()

APPENDIX

PETITIONER'S EXHIBITS:

ANNEXURE-A:	**COPY OF THE ORDER OF THE JOINT COMMISSIONER OF INCOME-TAX, TDS, TRINADRUM DATED 26.03.2010.**
ANNEXURE-B:	**COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) III, KOCHI, DATED 10.12.2012.**
ANNEXURE-C:	**COPY OF THE COMMON ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 24.09.2014.**

RESPONDENT'S EXHIBITS - NIL

//TRUE COPY//

P.A TO JUDGE

THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.

I.T.A.Nos.69, 71, 73, 74 & 93 of 2015

Dated this the 2nd day of December, 2015

J U D G M E N T

Thottathil B.Radhakrishnan, J.

These Income Tax Appeals are filed by the Department on the question as to whether the Income Tax Appellate Tribunal had erred in law in setting aside the penalty imposed under Section 271C of the IT Act on the ground of violation of Section 194A of that Act. This issue stands covered by the judgment dated 03.07.2015 in ITA Nos. 139 of 2013 and 177 of 2013. We have gone through the said judgment. We are in agreement with the views expressed therein. The sum and substance of the issues and facts are not at all different. The respondents before us are different partners of different firms and the ratio of the afore-noted precedent squarely applies. We follow that common judgment and, applying the law stated therein, allow these I.T.As and set aside the orders of the Income Tax Appellate Tribunal which are impugned in these appeals.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(ANU SIVARAMAN, JUDGE)

//TRUE COPY//

P.A TO JUDGE

DG