

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 13TH DAY OF OCTOBER 2015/21ST ASWINA, 1937

ITA.No. 253 of 2015 ()

**AGAINST THE ORDER/JUDGMENT IN ITA 139/Coch/2014 of INCOME TAX APPELLATE
TRIBUNAL,COCHIN BENCH DATED 15-05-2015**

APPELLANT(S):

**THE COMMISSIONER OF INCOME TAX,
C.R BUILDING, IS PRESS ROAD, KOCHI 682 018.**

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

RESPONDENT(S):

**M/S.TRANS ASIAN SHIPPING SERVICES (P) LTD.
TRANS ASIAN CORPORATION PARK, XIV/396-C, KAKKANAD,
KOCHI - 682 037.**

**THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON
13-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

DG

**THOTTATHIL B.RADHAKRISHNAN &
ANU SIVARAMAN, JJ.**

I.T.Appeal No.253 of 2015

Dated this the 13th day of October, 2015

J U D G M E N T

Thottathil B.Radhakrishnan, J.

Heard the learned senior counsel for the Income Tax Department. The issues raised in this appeal stand covered against the Revenue as per the judgment of this Court in **Trans Asian Shipping Services P. Ltd v. Commissioner of Income Tax [(2015) 371 ITR 194 (Ker)]**. We follow the said judgment and dismiss this appeal, however, recording the submission that SLP 2521-2522/15 filed against the afore-noted precedent is stated to be pending before the Honourable Supreme Court of India.

Sd/-
(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

Sd/-
(ANU SIVARAMAN, JUDGE)

//TRUE COPY//

P.A TO JUDGE

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