In the High Court of Judicature at Madras

Dated : 19.8.2015

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice T.MATHIVANAN

T.C.(A).No.799 of 2015

Commissioner of Income Tax,
Central III, Chennai-34. ...Appellant

Vs

Shri G.Rajendran ...Respondent

TAX CASE APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 22.5.2013 made in I.T.A.No.2332/Mds/2012 on the file of the Income Tax Appellate Tribunal 'D' Bench, Chennai against the Order dated 27/9/2012 made in ITA.NO.121/11-12/A-II on the file of the Commissioner of Income Tax(A)-II, Chennai.

against the Order dated 30/11/2011 made under Section 143(3) for the Assistant year 2009-2010 on the file of the Assistant Commissioner of Income Tax Central Circle III(3), Chennai.

For Appellant : Mr.T.R.Senthilkumar

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

In this appeal filed by the Revenue under Section 260A of the Income Tax Act, 1961, the Revenue has raised the following questions of law for consideration :

> "(i) Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in upholding the order of the Commissioner of Income Tax (Appeals), who directed the Assessing Officer to ignore all depreciation loss from wind mill business prior to assessment year 2000-01 ? and

(ii) Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the unabsorbed depreciation loss prior to initial assessment year could be notionally carried forward, while computing deduction under Section 80IA?"

2. By a decision rendered by a Division Bench of this Court, to which, one of us was a party, in C.I.T. Vs. R.Yuvaraj [(2015) 57 Taxmann.com 252 (Madras)], the very same questions of law have been answered against the Revenue.

3. Following the same, this appeal is dismissed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
1.The Income Tax Appellate Tribunal 'D' Bench, Chennai.

2.The Commission of Income Tax
Appeals II, Chennai

3.The Assistant Commissioner of Income Tax
Central Circle III(3), Chennai

+1 cc to M/S.T.R.SenthilKumar, Advocate sr.43946

TC(A)No.799 of 2015

aa25/09/2015