NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 7 of 2017

Assistant Commissioner Of Income Tax Circle-1(2), Raipur, Chhattisgarh

---- **Appellant**

Versus

M/s Vindhya Vasisni Industries Pvt. Ltd. 502-508 Industrial Area, Urla Raipur, Chhattisgarh

---- Respondent

For Appellant : Ms. Naushina A. Ali, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice

Hon'ble Shri Sharad Kumar Gupta, Judge

Judgment On Board

Per Thottathil B. Radhakrishnan, Chief Justice

30/06/2017

1. We have heard the learned counsel for the Revenue on different questions formulated in this appeal under Section 260 (A) of Income Tax Act, 1961. She was able to persuade us that question No. 2 formulated in the memorandum of appeal, which is pointedly on the issue as to whether a limited company registered under the Companies Act can claim deductions towards expenditure incurred by it for Pooja functions, arise in the case. That issue of law stands covered in favour of the Revenue by the decision of this Court in Hira Ferro Alloys vs. JCIT, 2010 (263) ITR 261. Out of total amount of Rs.3,11,038/- claimed the dis-allowance amount of Rs.2,77,669/-. Therefore, the issue of law stands finally decided as far as this Court is concerned, however that the amount involved in this appeal is much below the bench mark fixed by the C.B.D.T. for prosecution of the cases before the High Court. The issue in that regard is only to be left open for consideration

in subsequent years, if that may arise.

2. The other issues do not arise for decision since the Assessee has already made remittance even before the filing of this Appeal.

3. For the aforesaid reasons, we dismiss this appeal.

Sd/- Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

(Sharad Kumar Gupta)
Judge

Kamde