

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.10.2017

CORAM :

The Hon'ble Mr.JUSTICE M.M.SUNDRESH

AND

The Hon'ble Mr.JUSTICE M.SUNDAR

Tax Case Appeal No.2198 of 2008

Commissioner of Income Tax,
Chennai.

.. Appellant

Vs.

M/s.Manoranjitham
Thangamaligai Trust,
104, Usman Road,
Chennai-600 017.

.. Respondent

Tax Case Appeal is preferred under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 23.01.2008 in ITA No.1804/Mds/2002.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Mr.M.P.Senthilkumar

WEB COPY

JUDGMENT

(Judgment of the Court was made by M.M.Sundresh, J.)

The only issue involved in this appeal is in respect of the starting period with respect to installation and production as there is no dispute that

the Assessee is entitled for exemption for a period of ten years.

2 The issue involved in this case is no longer res integra in view of the judgment of this Court in ***T.C.A.No.176 of 2016, dated 1.3.2016 [Commissioner of Income Tax Vs. G.R.T. Jewellers (India) Pvt. Ltd.)***, which was passed after taking into consideration of the instructions of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes in Circular No.1 / 2016.

3 In such view of the matter, we do not find any substantial question of law warranting interference. This Tax Case Appeal is dismissed. No costs.

(M.M.S., J.) (M.S., J.)
31.10.2017

Index : Yes/No

vvk

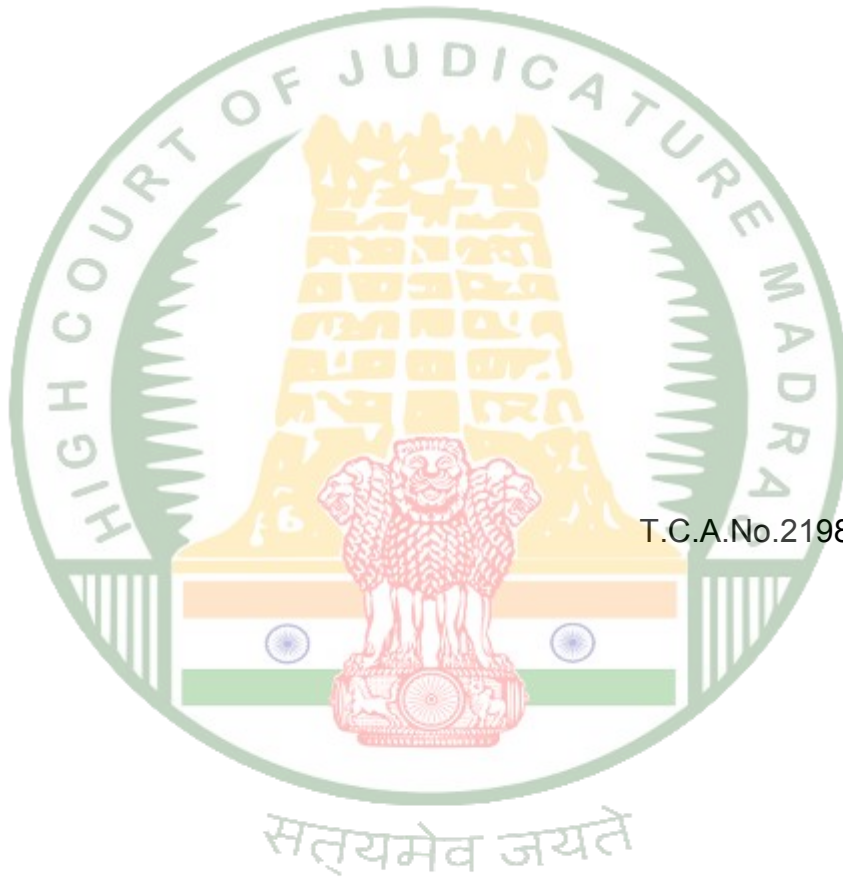
To

The Income Tax Appellate Tribunal,
'B' Bench, Chennai.

WEB COPY

M.M.Sundresh, J.
and
M.Sundar, J.

vvk



T.C.A.No.2198 of 2008

WEB COPY 31.10.2017



WEB COPY