IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.2.2017

C O R A M

THE HON'BLE MR. **JUSTICE HULUVADI G. RAMESH**
AND
THE HON'BLE Dr.**JUSTICE ANITA SUMANTH**

Tax Case (Appeal) No.759 of 2008

M/s.S.M.Apparels Pvt.Ltd.,
45A, Velacherry Main Road,
Velacherry, Chennai 600 042. ... Appellant

Vs

The Deputy Commissioner of Income Tax,
Company Circle VI(1), Chennai 600 034. ... Respondent

Prayer:- Appeal filed under Section 260A of the Income Tax, 1961, against the Order of the Income Tax Appellate Tribunal, Chennai C Bench, dated 30.11.2007, in I.T.A.No.221/Mds/2007.

For Appellant	:	Mr.R.Vijayaraghavan for M/s.Subbaraya Aiyar
For Respondent	:	Mr.J.Narayanasamy

J U D G M E N T

(Judgment of the Court was delivered by Dr.Anita Sumanth, J.)

The above Appeal is filed by the assessee under Section 260A of the Income Tax Act, 1961, calling in question the correctness of order dated 30.11.2007, passed by the Income Tax Appellate Tribunal, Chennai, in I.T.A.No.221/Mds/2007.

2. The following five substantial question of law has been raised for consideration:-

"Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the appellant is not entitled to deduction in respect of the employee's contribution to provident fund and ESI paid to the respective funds before filing of the return of income?"

3. Both the learned counsel would agree that the substantial question of law extracted above has been answered in favour of the assessee by judgment of the Supreme Court in *CIT v. Alom Extrusions Ltd.* (319 ITR 306). In view of this submission, same, the appeal stands allowed. No costs.

(H.G.R.,J) (A.S.M.,J)
15.2.2017

Index: Yes / no
Internet: Yes/no
ssk.

To

The Deputy Commissioner of Income Tax,
Company Circle VI(1), Chennai 600 034.

HULUVADI G. RAMESH, J.,
AND
DR.ANITA SUMANTH, J.,

ssk.

T.C.A.No.759 of 2008

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