IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.03.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER
And
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

T.C.A.Nos.699 to 702 of 2013

M/s.ABI Showatech (India) Limited,
67, Chamiers Road,
Chennai - 600 028. ..Appellant in all the TCA's

Vs.

The Deputy/ Assistant Commissioner
of Income Tax,
Company Circle-I
Chennai - 600 034. ..Respondent in all the TCA's

Common Prayer:

Appeals filed under Section 260-A of the Income Tax Act, 1961, against the order dated 02.01.2013 passed in I.T.A.Nos.39 to 42/Mds/2011 by the Income Tax Appellate Tribunal, "D" Bench, Chennai.

(i). against the order dated 12.11.2010 passed in ITA.NO.622/06-07/A-III for the assessment year-2004-05 by the Commissioner of Income Tax (Appeals)-III Chennai-34, against the order of Assistant - Commissioner of Income Tax Company Circle-I dated 7.2.2006 for the assessment year 2004-05 (TCA.699/13)

(ii) against the order dated 12.11.2010 passed in I.T.A.No.217/07-08/A-III for the assessment year 2005-06 by the Commissioner of Income Tax (Appeals), Chennai-101 against the order of Assistant Commissioner of Income Tax Company Circle-I, dated 28.9.2007 for the assessment year 2005-06 (TCA.700/13)

(iii) against the order dated 12.11.2010 passed in I.T.A.No.496/08-09/A-III for the assessment year 200-07 by the Commissioner of Income Tax (Appeals) Chennai-101 against order of Deputy Commissioner of Income Tax Company Circle(1), Chennai, dated 16.12.2007 for the assessment year 2006-07(TCA.701/13) (iv)against the order dated 12.11.2010 passed in I.T.A.No.192/09-10/A-III for the Assessment year 2007-08 by the Commissioner of Income Tax Appeals)-III, Chennai-34 against the order of the Deputy Commissioner of Income Tax Company Circle (1) Chennai dated 30.10.09 for the assessment year 2007-08 respectively (TCA.702/13)

For Appellant : Mr.Venkatnarayanan
for M/s.Subbaraya Aiyar

For Respondent : Mr.T.Ravi Kumar
Standing Counsel

C O M M O N J U D G M E N T

(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1.Learned counsels for the parties submit that the issue raised in the captioned appeals, is covered by the judgment of this Court rendered in T.C.A.No.157 of 2017 titled: Commissioner of Income Tax, Madurai Vs. M/s.Shri T.P.Textiles Private Limited, T.C.A.No.551 of 2013 titled: M/s.Brakes India Limited Vs. The Deputy Commissioner of Income Tax and T.C.A.No.402 of 2013 titled: M/s.Multivista Global Limited Vs. The Assistant Commissioner of Income Tax.

2.Accordingly, the appeals are allowed and the impugned judgment of the Tribunal dated 02.01.2013 is set aside.

2.1.However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1.The Deputy/ Assistant Commissioner of Income Tax,
Company Circle-I, Chennai – 600 034.

2.The Income Tax Appellate Tribunal,
"D" Bench, Chennai.

3. The Commissioner of Income Tax (Appeals)-IV, Chennai.

Copy to: The Assistant Registrar,
Income Tax Appellate Tribunal III,
Floor, Rajaji Bhavan, Besant Nagar, Vhennai-90.

+ 1 cc to Mr.Subbaraya Aiyar, Advocate Sr.16179

+ 1 cc to Mr.T. Ravikumar, Advocate Sr.16410

T.C.A.Nos.699 to 702 of 2013

EJ(CO)
EU 21.4.17