IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.10.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case (Appeal) No.1495 of 2008

M/s.TVS Motor Co. Ltd.,
M/s. Lakshmi Auto Components Ltd.,
(Now merged with M/s.TVS Motor Company Ltd.,)
29, Haddows Road, Chennai 600 006.
... Appellant

-vs-

The Income Tax Officer,
International Taxation II,
Chennai 600 034.
... Respondent

Tax Case (Appeal) filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income-tax Appellate Tribunal Chennai C Bench, dated 17.11.2006 in ITA No.1850/(Mds)/04 for the assessment year 2002-03.

For Appellant : Mr.Vikram Vijayaraghavan

For Respondent : Mr.S.Rajesh

ORDER

This Tax Case Appal filed by the Revenue is directed against the order passed by the Income Tax Appellate Tribunal, Chennai-C Bench in ITA No.1850/(Mds)/04, for the assessment year 2002-03.

2.This Appeal has been admitted on 26.09.2008, on the following Substantial Question of Law:
"Whether on the facts and circumstances of the case and considering the provisions of the Double Taxation Avoidance Agreement between India and U.K. The Tribunal was right in holding that the liability of the Assessee to deduct tax at source from the payments made to a Non Resident is to be computed on the gross amount including the tax liability undertaken by the appellant?"

3.Heard Mr.Vikram Vijayaraghavan, Learned Counsel for the Appellant/Assessee and Mr.S.Rajesh,

learned counsel for the Respondent/Revenue.
4.The Learned Counsel for the assessee fairly submits that the Substantial Question of Law, which has been framed for consideration in this appeal, is squarely covered against the assessee in the light of the decision of the Division Bench of this Court in M/s. TVS Motor Company Ltd., Vs The Income Tax Officer, in TCA Nos. 1509 to 1513 of 2007, dated 24.08.2018.

5.Thus, following the above referred decision, the Substantial Question of Law, framed for consideration, is answered against the Assessee and accordingly, the Tax Case Appeal stands dismissed. No costs.

[T.S.S., J.] [V.B.S., J.]

11.10.2018

msk/mrm

To

1.The Income Tax Officer,
International Taxation II,
Chennai – 600 034

2.The Income-tax appellate Tribunal
Chennai ‘C’ Bench.

T.S.Sivagnanam, J.
and
V.Bhavani Subbaroyan, J.

msk/mrm

T.C. (Appeal) No.1495 of 2008

11.10.2018