IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2018

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI

AND

THE HON'BLE DR.JUSTICE ANITA SUMANTH

Tax Case Appeal No.959 of 2008

M/s.Ucal Machine Tools Ltd. ... Appellant

-vs-

The Commissioner of Income Tax,
Chennai. ... Respondent

Tax Case Appeal is filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai Bench 'C', dated 30.11.2007, passed in ITA No.1957/Mds/2006.

For appellant : Mr.R.Kumar

For respondent : Mr.M.Swaminathan,
Senior Standing Counsel.

JUDGMENT

[Judgement of the Court was delivered by Dr.Vineet Kothari,J.]

Learned counsel for the revenue has pointed out that by the order of the learned Tribunal, out of which the present appeal has been filed by the assessee under Section 260A of the Income Tax Act,1961, the matter was only remanded back to the assessing authority for the Assessment Year 2003-2004. He has also brought it to the notice that for the previous Assessment Year 2002-2003, already, the matter stood remanded to the assessing authority, but, it appears, in pursuance of remand by the learned Tribunal, fresh assessment has not been made by the assessing authority so far. He, therefore, submits that a time frame may be fixed for the assessing authority to pass an order in pursuance of the remand order of the learned Tribunal.

2. On the other hand, learned counsel for the appellant/assessee has submitted that there is a judgment of a Division Bench of this Court in *Commissioner of Income Tax* v. *Hindustan Lever Limited, Chennai,* (2014) 42 taxman 132, covering the issue in hand.

3. Upon hearing the learned counsel on either side, we dispose

of this appeal with a direction to the learned assessing authority to pass fresh assessment order in view of the remand order of the learned Tribunal within a time frame of six months from today, after giving an opportunity of hearing to the assessee. The assessee will be free to rely upon the judgment, that is cited before us, before the assessing authority as well. No costs.

(V.K.,J.) (A.S.M.,J.)
19-12-2018

Index : Yes/No
Internet : Yes/No
Speaking / Non-speaking Order

dixit

To

1.Income Tax Appellate Tribunal,
Chennai Bench 'C'.

2.The Commissioner of Income Tax,
Chennai.

DR.VINEET KOTHARI, J.
and
DR.ANITA SUMANTH, J.

dixit

T.C.A.No.959 OF 2008

19-12-2018