IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 22.06.2018

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The Honourable **Mr.JUSTICE M.M.SUNDRESH**
and
The Honourable **Mrs.JUSTICE N.ANAND VENKATESH**

Tax Case (Appeal) No.473 of 2010

The Commissioner of Income Tax,
Madurai. ... Appellant

Vs.

Madura Coats Ltd.,
New Jail Road,
Madurai-625 001. ... Respondent

Appeal under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench dated 02.04.2001 in ITA.No.322/Mds/1988.

For Appellant : Mr.M.Swaminathan
Standing Counsel for Income Tax

For Respondent : Ms.Manasa for
M/s King & Partridge

JUDGMENT

(Judgment of the Court was delivered by M.M.SUNDRESH, J.)

The Revenue has filed this appeal as against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench dated 02.04.2001 in ITA.No.322/Mds/1988 relating to the assessment years 1985-1986.

2. This Court admitted the above Tax case Appeal on 22.06.2010 on the following question of law:-

> " Whether on the facts and circumstances of the case, the Appellate Tribunal was right in law in holding that the power house will come within the scope of the expression “other stationery plant” under item III (iv)(i) of Appendix-I to the Income Tax Rules, 1962 and is eligible for fee extra shift allowance?

3. A perusal of the question of law framed and also raised would show that they did not even arise for consideration on the facts of the case. When this query was put to the counsels, they also acknowledged the said position. In such view of the same, the tax case appeal stands dismissed and we make it clear that we are not going into the question of law as framed, which is accordingly left open to be decided in the appropriate case. No costs.

(M.M.S.,J.) (N.A.V.,J.)

22/06/2018

Index:Yes/No

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To

1.The Deputy Commissioner of Income Tax, Special Cir.-II, Madurai.

2.The Commissioner of Income Tax (Appeals) I, Madurai.

3.The Income Tax Appellate Tribunal, Bench A, Chennai.

M.M.SUNDRESH, J.
and
N.ANAND VENKATESH, J.

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T.C.(A) No.473 of 2010

22.06.2018