

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.480 of 2010

M/s Mustang Trading & Investments Pvt Ltd.,
Eldorado, 5th Floor, 112, Nungambakkam High Road,
Chennai-600 034. ... Appellant

Vs.

The Assistant Commissioner of Income Tax,
Company Circle-IV(3),
Chennai-600 034. ... Respondent

Appeal under Section 260-A of the Income Tax Act, 1961 against
the order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai,
dated 26.05.2006 in ITA.No.793/Mds/02.

For Appellant : Mr.Subbaraya Aiyar

For Respondent : Mr.Karthik Ranganathan
Senior Standing Counsel
Mr.D.Prabhu Mukunth Arunkumar
Vijay Kumar Ponna,Jr.Standing Counsel

J U D G M E N T

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

When the above Tax Case Appeal is taken up for hearing, the learned counsel appearing for the appellant submits that the questions of law raised in this Tax Case Appeal are covered against the assessee by earlier decision of Apex Court reported in **(2011) 330 ITR 0470(JOINT COMMISSIONER OF INCOME TAX VS. ROLTA INDIA LTD.,).**

2. In terms of the said decision, the above Tax Case Appeal is liable to be dismissed and accordingly, the same is dismissed. No costs.

(M.M.S.,J.) (N.A.V.,J.)
22/06/2018

Index:Yes/No

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To

- 1.The Assistant Commissioner of Income Tax, Company Circle IV(4), Chennai.
- 2.The Commissioner of Income Tax (Appeals) V, Chennai.
- 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.480 of 2010

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