IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.08.2018

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THE HONOURABLE MR. JUSTICE M.M.SUNDRESH
and
THE HONOURABLE MR. JUSTICE N.ANAND VENKATESH

T.C.(A). No.519 of 2010

Computer Sciences Corporation
India Pvt. Ltd.,
(Since M/s.Convansys (India) Private Ltd.,
merged with Computer Sciences
Corporation India Private Limited with effect
from April 1, 2009 vide order of Madras High
Court dated August 7, 2009),
Unit 13, Block 2, SDF Buildings,
Madras Export Processing Zone,
Tambaram, Chennai - 45. .. Appellant

vs.

The Assistant Commissioner of Income
Tax, Company Circle I (3),
121, Nungambakkam High Road,
Chennai - 34. .. Respondent

(cause title accepted vide order of
Court dated 12.04.2010 made in
M.P.No.1 of 2010 in T.C.A.SR.
No.102257 of 2009)

Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai dated 31.07.2009 passed in I.T.A.No.500/Mds/2008 preferred against the order of the Commissioner of Income Tax(A) dated 19102/2007 for the assessment year 2004-2005 in I.T.A.No.849/2006-2007/A,III Which from the order dated 26/12/2006 by the Assistant commissioner of Income Tax, Company Circle I(3) Chennai for the assessment year 2004-2005.

For Appellant : Mr.M.P.Senthil Kumar

For Respondent : Mr.T.Ravikumar

JUDGMENT

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

The assessee has come up with the present appeal, aggrieved over the order passed by the Tribunal in remanding the matter to the assessing officer for fresh consideration by making the compliance.

2.The Tax Case Appeal was admitted on the following substantial question of law:

> Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in law in not applying the decision of the Special Bench in the Appellant's case and remitting the issue of computation of deduction u/s 10B to the file of the Assessing Authority for de novo adjudication?

3.When the matter is taken up for hearing, both the counsel submitted that on the issue of entitlement under Section 10B of the Income Tax Act, the Apex Court has held in favour of the assessee in the decision in Commissioner of Income Tax Vs. HCL Technologies Ltd., ((2018) 93 taxmann.com 33 (SC)). Further it appears that the assessee has not produced the relevant documents to substantiate the expenses incurred outside the country for the utilization of technical man power.

4.In such view of the matter, while answering the substantial question of law in favour of the appellant/assessee, we deem it fit to direct the assessee to produce all the materials including invoices in favour of the assessing authority within a period of six weeks from the date of receipt of a copy of the order, based upon which, fresh assessment order will have to be passed. It is needless to state that the assessing officer shall keep in mind the law laid down by the Apex Court in Commissioner of Income Tax Vs. HCL Technologies Ltd., ((2018) 93 taxmann.com 33 (SC)). The tax case appeal is disposed of accordingly. No costs.

-s/d-

Assistant Registrar(CS-IX)

True Copy

Sub-Assistant Registrar

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To

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

2. The Assistant Commissioner of Income Tax, Company Circle I (3),
121, Nungambakkam High Road,
Chennai - 34.

+1 CC to Mr.T. Ravikumar, Advocate sr 53620.
+1 CC to Mr.N. Muthukumar, Advocate sr 53043.

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SP(30/08/2018)