

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

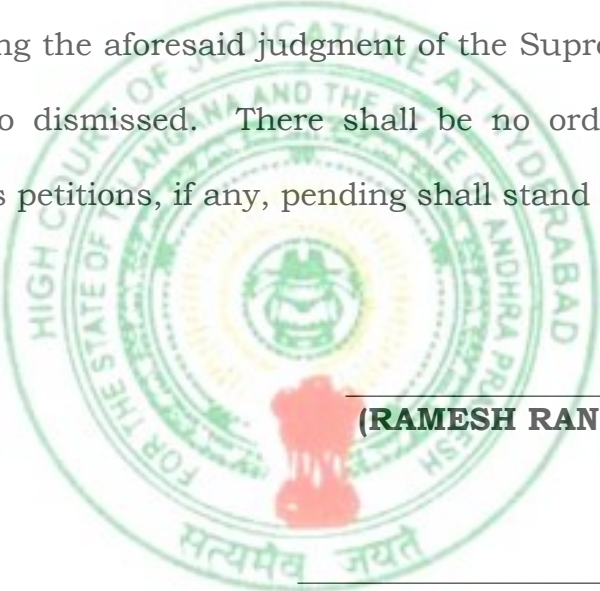
THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

ITTA.NO.375 OF 2018

JUDGMENT: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Ms. K.Mamata, learned Senior Standing Counsel for Income Tax, would fairly state that, the subject matter of this appeal is squarely covered, against the revenue and in favour of the assessee, by the judgment of the Supreme Court in **Commissioner of Income Tax, Central – III v. HCL Technologies Ltd.**¹.

Following the aforesaid judgment of the Supreme Court, this appeal is also dismissed. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.



(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

20th August 2018
RRB

¹ (2018)93 Taxmann.com 33 (SC)/(2018)255 Taxman 313 (SC)