

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3968 of 2009

M/s.Craftsman Automation P.Ltd.,
Rep. By Managing Director,
15, LML Colony, Amman Kulam Road,
Coimbatore - 641 037

...Petitioner

vs

1.The Commissioner of Income Tax - II,
Race Course Road,
Coimbatore.

2.The Assistant Commissioner of Income Tax
Race Course Road,
Coimbatore.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorarified mandamus to call for the records of the petitioner in C.No.221 (1)2007-08/CIT-II/CBE on the file of the First respondent and quash the impugned order dated 26.03.2008 and consequently direct the respondents to grant deduction under section 80 JJAA of the Act to the extent of Rs.46,15,420/- in the computation of taxable total income in the previous year relating to the assessment year 2005-06.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.A.N.R. Jayaprathap

ORDER

This case pertains to the Assessment Year 2005-2006. The petitioner herein challenges the order passed by the Commissioner of Income Tax under Section 264 of Income Tax Act, 1961, rejecting the prayer of the petitioner, on the ground, that the petitioner has not filed the copy of the Auditor Statement under Section 80 JJAA of Income Tax Act.

2. The learned counsel for the petitioner submitted that the issue can be decided by the respondents in the light of the decision of the Madras High Court in The Commissioner of Income Tax vs. AKS Alloys P.Ltd. - 205 Taxman 11; the decision of the Full Bench of High Court of Punjab and Haryana in The Commissioner of Income Tax vs. Punjab Financial Corporation - 254 ITR 6 and the decision of the Hon'ble Supreme Court of India in The Commissioner of Income Tax vs. GM Knitting Industries P. Ltd - 376 ITR 456. Since the issue was covered by the aforesaid decisions, the impugned order is set aside. This case is remitted back to the Commissioner of Income Tax to pass appropriate orders after considering the aforesaid decisions.

3. The Writ Petition is disposed of with the above observation. No costs.

s/d-

Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

drl

To

1.The Commissioner of Income Tax - II,
Race Course Road,
Coimbatore.

2.The Assistant Commissioner of Income Tax
Race Course Road,
Coimbatore.

+1 CC to Mr.A.P. Srinivas, Advocate sr 100919.

सत्यमेव जयते

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VD(CO)
SP(24/02/2020)

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