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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2019

CORAM :

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN
and
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

T.C.A.Nos.105 & 106 of 2018

Commissioner of Income Tax
Chennai. ... Appellant (in both appeals)

Vs

M/s.Sanco Trans Ltd.,
New No.46, Moore Street,
Chennai 600 001.
PAN: AAACS 7690 F ... Respondent (in both appeals)

PRAYER in T.C.A.No.105 of 2018: Appeal under Section 260A of Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras "B" Bench, dated 23.09.2016 in ITA.No.1522/mds/2016 and agianst the order dated 11/03/2016 made in ITA No.475/CIT(A)-15/13-14 passed by the Commissioner of Income Tax (Appeals) -15, Chennai-34 and against the order dated 31/03/2013 passed by the Deputy Commissioner of Income Tax, Company Circle VI(1), Chennai, for the Assessment Year 2010-11.

PRAYER in T.C.A.No.106 of 2018: Appeal under Section 260A of Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras "B" Bench, dated 23.09.2016 in ITA.No.1523/mds/2016 and agianst the order dated 11/03/2016 made in ITA No.50/CIT(A)-15/14-15 passed by the Commissioner of Income Tax (Appeals) -15, Chennai-34 and against order dated 30/03/2014 passed by the Deputy Commissioner of Income Tax, Company Circle VI(1), Chennai, for the Assessment Year 2011-12.

For Appellant :Mr.J.Narayanasamy (in both appeals)
Senior standing counsel

For Respondent :Mr.Venkata Narayanan (in both appeals)
for M/s.Subbaraya Aiyar Padmanabhan

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J U D G M E N T

(Judgment of the Court was delivered by N.KIRUBAKARAN, J)

The Appeals have been preferred by the Revenue against the order of the Income Tax Appellate Tribunal Madras “B” Bench, dated 23.09.2016 in ITA.Nos.1522 &1523/Mds/2016 for the Assessment years 2010-11 & 2011-12.

2.The orders of the CIT(A), dated 11.03.2016 for the assessment years, 2010-11 to 2011-12 were challenged before the Tribunal by the Revenue. The Appellate Tribunal rejected the contention of the Revenue and dismissed the same. Against the order of the Appellate Tribunal only, present appeals have been filed.

3.These appeals were admitted on 27.03.2018 on the following substantial question of law :

> “Whether Container Freight Station (CFS) is part of Inland Port and therefore, an infrastructure facility as defined in the Explanation to Section 80IA (A) (i) of the Income Tax Act, 1961 and entitled to deduction under the said Section?"

4.When the matter is called today Mr.Narayanaswamy, learned Senior Standing Counsel appearing on behalf of the appellant would submit that the substantial question of law raised in this case have already been answered against the revenue by the Division Bench of this court in a similar case in The Commissioner of Income Tax, Chennai Vs. A.L.Logistics Pvt. Ltd., reported in (2015) 374 ITR 609 and the Review Petition filed against the above judgment was also dismissed by the Hon'ble Supreme Court.

5.Since the present Appeal is covered by the above judgment, the present Appeals are dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-III)

// True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Income Tax
Chennai.

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2.Income Tax Appellate Tribunal 'B' Bench,
Chennai.

3.The Commissioner of Income Tax (Appeals)-15, Chennai-34.

4.The Depurt Commissioner of Income Tax,
Company Circle VI(1), Chennai.

+1cc to Mr.J.Narayanasamy, Advocate, SR.No.96513.
+1cc to Mr.Subbaraya Aiyar, Advocate, SR.No.96307.

T.C.A.Nos.105 & 106 of 2018

SAI(CO)
CSR:22.01.2020

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