IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 05.12.2019
CORAM
THE HONOURABLE MR.JUSTICE N. KIRUBAKARAN
AND
THE HONOURABLE MR. JUSTICE P. VELMURUGAN
T.C.A. No. 492 of 2018

Commissioner of Income Tax,
Chennai. ..Appellant

Vs.

M/s. Sanco Trans,
New No. 46, Moore Street,
Chennai - 600 001. ..Respondent

Prayer: Appeal under Section 260A of Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench dated 22.11.2016 in ITA No. 2017/Mds/2016 for the assessment year 2012-2013, as aginst the order of the Commissioner of Imcome Tax (Appeals)-15, 121, Mahatma Gandhi Road, Nungambakkam, Chennai- 600 034 made in ITA No.235/CIT(A)-15/14-15, dated 11/03/2016 as against the order of the Deputy Commissioner of Income tax Company Circle-6(1), 7th Floor, New Block, 121, Mahatma Gandhi Road, Chennai-600 034 in GIN/PAN No.AAACS7690F dated 27/01/2015 for the Assessment Year 2012 13.

For Appellant :: Mr.T.R. Senthilkumar

For Respondent :: Mr.Venkat Narayan for
M/s. Subbarayan Aiyar Padmanabhan Ramamani

J U D G M E N T
(Judgment of the Court was delivered by N. KIRUBAKARAN,J.)

The Appeal has been preferred by the Revenue against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench dated 22.11.2016 in ITA No. 2017/Mds/2016.

2.The assessee company furnished its return of income for the assessment year 2012-2013 on 29.09.2012 declaring total income of Rs.80,05,950/-. The Assessing Officer completed the assessment on 27.01.2015 disallowing the assessee's claim for deduction under Section 80IA of the Income Tax Act, 1961. Aggrieved by the assessment order, the assessee filed an appeal to the Commissioner of Income Tax (Appeals) and by order dated 11.03.2016, the appeal was partly allowed. Aggrieved by the said order, Revenue filed an appeal to the Income Tax Appellate Tribunal, which confirmed the order passed by the CIT(A) thereby dismissing the appeal. Against the said order of the Appellate Tribunal only, the present appeal has been filed.

3.When the matter is called today, Mr.T.R. Senthilkumar, learned Senior Standing Counsel appearing on behalf of the appellant would submit that the substantial question of law raised in this case has 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.

4.Since the present Appeal is covered by the above judgment, the present Appeal is dismissed. No costs.

Sd/-
Assistant Registrar(CS-VI)

// True Copy//

Sub Assistant Registrar

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To

1.The Income Tax Appellate Tribunal,
Madras “C” Bench.

2.The Commissioner of Income Tax (Appeals)-15,
121, Mahatma Gandhi Road, Nungambakkam,
Chennai-600 034.

3.The Deputy Commissioner of Income Tax Company Circle-6(1),
7th Floor, New Block, 121, Mahatma Gandhi Road, Chennai-600 034.

T.C.A.No. 492 of 2018

SPD(CO)
CSR:22/01/2020