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In the High Court of Judicature at Madras

Dated : 24.6.2019

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM
and
The Honourable Mrs. Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.675 of 2018

The Commissioner of Income
Tax, Larger Tax Payer Unit,
Chennai.

...Appellant / Appellant

Vs

M/s.United India Insurance Company
Ltd., Chennai-34.

...Respondent / Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 15.3.2018 made in ITA No.1802/Mds/2011 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2002-03, against the Order dated 29/08/2011 and made in ITA No.4/10-11/LTU(A) on the file of the Commissioner of Income Tax (Appeals) Larger Taxpayer Unit, Chennai against the Order dated 15/12/2009 and made in AAACU5552C/2002-03 on the file of the Deputy Commissioner of Income Tax, Larger Taxpayer Unit, Chennai - 600 101.

For Appellant : Mr.M.Swaminathan, SSC

For Respondent : No appearance

Judgment was delivered by T.S.SIVAGNANAM, J

This appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for short, the Act), is directed against the order dated 15.3.2018 passed by the Income Tax Appellate Tribunal, Chennai 'A' Bench (for brevity, the Tribunal) in ITA No.1802/Mds/2011 for the assessment year 2002-03.

2. The Revenue has filed this appeal by raising the following substantial questions of law :

"i. Whether the Tribunal was right and justified in holding that the Assessing Officer cannot invoke the provision of



7. For the said reasons, the above tax case appeal fails and is dismissed, as there is no substantial question of law arising for consideration in this appeal.

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Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

RS

To

- 1) The Income Tax Appellate Tribunal, Chennai 'A' Bench
- 2) The Commissioner of Income Tax (Appeals)
Larger Taxpayer Unit, Chennai
- 3) The Deputy Commissioner of Income Tax,
Larger Taxpayer Unit,
Chennai - 600 101.

+1 cc to Mr.M.Swaminathan, Advocate, S.R.No.52464

TCA.No.675 of 2018

SSP(CO)
SSM(06/08/2019).