IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2019

CORAM :

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

T.C.A.NOS.1028 & 1029 OF 2019
AND
C.M.P.NO.26926 OF 2019

T.C.A.No.1028 of 2019
Principal Commissioner of Income Tax,
Puducherry, D.P.Thottam, Muthialpet,
Puducherry 605 003. ... Appellant

Vs

M/s.NLC Employees Co-op. Thrift and
Credit Society Ltd.,
12, North Promanade Street, Neyveli 607 801.
PAN: AAA AN 5694 C ... Respondent

PRAYER :

Appeal under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "D" Bench, dated 27.02.2019 passed in ITA.No.1045/Chny/2018. against the order of the Commissioner of Income Tax(A), Puducherry in ITA.No.63/CIT(A)-PDY/2016-17, dated 20.12.2017 for the Assessment Year 2013-14 against the order of the Income Tax Officer, Ward-2, Cuddalore dated 22.03.2016.

T.C.A.No.1029 of 2019

The Commissioner of Income Tax,
D.P.Thottam, Muthialpet,
Puducherry. ... Appellant

Vs

M/s.NLC Employees Co-op. Thrift and
Credit Society Ltd.,
12, North Promanade Street,
Neyveli 607 801.
PAN: AAA AN 5694 C ... Respondent

PRAYER :

Appeal under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras “D” Bench, dated 27.02.2019 passed in ITA.No.1046/Chny/2018. against the Order of the Commissioner of Income Tax(A), Puducherry in ITA.No.132/CIT(A)/PDY/2016-17, dated 22.12.2017 for the Assessment Year 2014-15 against the order of the Income Tax Officer, Ward -2, Cuddalore dated 14.12.2016.

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

For Respondent : Mr.N.V.Balaji
(in both appeals)

J U D G M E N T

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

These Tax Case Appeals have been preferred by the Revenue against the order dated 28.02.2019 passed in ITA.No.1045 & 1046/Chny/2018 on the file of the Income Tax Appellate Tribunal, Madras 'D' Bench for the assessment year 2013-14 & 2014-15.

2.The Revenue has raised the following substantial questions of law for consideration:-

(i)Whether on the facts and circumstances of the case, the Appellate Tribunal is right in law in treating the Associate members as regular members while deciding that the assessee is eligible to claim deduction u/s.80P(2)(a)(i) of the Income Tax Act?

(ii)Whether the ITAT is correct in rejecting the decision of Hon'ble Supreme Cour tin the case of Citizen's Co-operative Society Ltd., Vs. ACIT (387 ITR 1) wherein the facts and circumstances are similar to the case of the assessee?

3.When the matter is called today, Mr.J.Narayanaswamy learned senior standing counsel would submit that the issue raised in these Appeals are already covered by the judgment passed by this Court in the Assessee's own case in TCA.Nos.786 to 789 of 2015 dated 10.08.2016, upholding the order of the income tax Appellate Tribunal. Since the issue has already been decided against the revenue, following the same, these Appeals are also dismissed. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Deputy Registrar (CJ Conf.)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Income Tax,
D.P.Thottam, Muthialpet,
Puducherry.

2. The Registrar,
Income Tax Appellate Tribunal 'D' Bench,
Chennai.

3. The Income Tax Officer,
Ward-2, Cuddalore.

T.C.A.Nos.1028 & 1029 of 2019

PPA(CO)
CS/04/02/2020