IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2019

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeals No.729 of 2017

The Commissioner of Income tax,
Chennai. .. Appellant/Respondent

-vs-

M/s.Continental Container Freight
Stations Pvt. Ltd.,
81, Samy Complex, Thambu Chetty Street,
Parrys Corner, Chennai-600 001.
PAN: AADCC3448C .. Respondent/Appellant

Appeal under Section 260A of the Income-tax Act, 1961, against the order dated 24.03.2017 on the file of the Income Tax Appellate Tribunal 'A' Bench, Chennai, in I.T.A.No.2786/Mds/2016 for the assessment year 2010-11. Against the order of the Commissioner of the Income Tax,(Appeals)-1, Chennai made in ITA.No.224/13-4(New No.ITA 76/CIT-1/2013-14 dated 01/07/2016 against the order of the Assistant Commissioner of Income Tax, Company Circle I(3), Chennai in PAN/GIR.No.AADCC3448C dated 30.03.2013 for the Assessement year 2010-11.

For Appellant : Ms.R.Hemalatha,
Senior Standing Counsel

For Respondent : Mr.A.S.Sriraman
for Mr.S.Sridhar

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JUDGMENT

(Delivered by T.S.Sivagnanam, J.)

This appeal filed by the appellant/Revenue under Section 260A of the Income-tax Act, 1961, is directed against the order dated 24.03.2017, passed by the Income Tax Appellate Tribunal 'A' Bench, Chennai, in I.T.A.No.2786/Mds/2016 for the assessment year 2010-11.

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

> "(i) Whether container freight facility is an infrastructure facility and is therefore eligible for claiming deduction u/s.80IA(4) even after the amendment introduced by Finance Act, 2001?
>
> (ii) Whether the charges received in respect of transportation of goods moving out of CFS facility is also eligible for claiming deduction under Section 80IA(4) and is not restricted to the receipt in respect of the transportation charges received on moving the goods to the Port?
>
> (iii) Whether the charges received for incidental services like detention charges, vehicle lease charges are also eligible for claiming deduction u/s.80IA(4)?
>
> (iv) Whether earning predominately from the warehousing activities of a container freight station is eligible for deduction u/s.80IA(4)?"

3.We have heard Ms.R.Hemalatha, learned Senior Standing Counsel for the appellant/Revenue; and Mr.A.S.Sriraman, learned counsel for Mr.S.Sridhar, learned counsel for the respondent/assessee.

4.It is not disputed by the Revenue that the substantial questions of law framed for consideration in this appeal have been answered against the Revenue by the Hon'ble Supreme Court in the case of CIT vs. Container Corporation of India Ltd., (2018) 404 ITR 0397 (SC).

5.We had an occasion to consider identical question in the case of M/s.A.S.Shipping Agencies Pvt. Ltd. vs. DCIT, Chennai [T.C.A.Nos.596 to 600 of 2019, dated 09.08.2019].

6.Following the above decisions, this tax case appeal is dismissed and the substantial questions of law are answered against the Revenue. No costs.

-s/d-
Assistant Registrar(CSII)

True Copy
Sub-Assistant Registrar

abr

To

1.The Assistant Commissioner of Income-tax,
Company Circle-I(3), Chennai-600 034.

2.The Commissioner of Income-tax,(Appeals)-1
Chennai-I,
121, Mahatma Gandhi Road, Chennai-600 034.

3.The Income Tax Appellate Tribunal
'A' Bench, Chennai.

+1 cc to M/s.S.Sridhar Advocate sr 75286
+1 cc to Mr.T.Ravikumar Advocate sr 74349

T.C.A.No.729 of 2017

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