IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2021

CORAM :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Ms.Justice SATHI KUMAR SUKUMARA KURUP

Tax Case Appeal No.37 of 2012

Commissioner of Income Tax-I,
Chennai. ...Appellant/Appellant

Vs

M/s.Arihant Foundations & Housing Ltd.,
271, Poonamallee High Road,
Kilpauk, Chennai – 600 010. ...Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 20.07.2011 made in ITA.No.656/Mds/2011 on the file of the Income Tax Appellate Tribunal, 'C' Bench, Chennai for the assessment year 2004-05.

Against the order of the Commissioner of Income Tax(Appeals)-III Chennai-34 dated 14.01.2011 in ITA.No.144/09-10/AIII for the assessment year 2004-05.

Against the order of the Deputy Commissioner of Income Tax Central Circle IV(1) Chennai-34 dated 30.05.2006 PAN No/GI NO AACA7402P/1A in the assessment year 2004-05.

For Appellant : Mr.T.Ravikumar
Senior Standing Counsel

For Respondent : M/s.Sriniranjani
for Mr.N.Muthukumar

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

This appeal by the revenue filed under Section 260A of the Income Tax Act, 1961 (“the Act” for brevity), is directed against the order dated 20.07.2011 in ITA No.656/Mds/2011 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the assessment year 2004-05.

2.The appeal was admitted on 27.03.2012 to decide the following substantial questions of law:

> "Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in dismissing the Revenue's appeals as infructuous without going into the reasons discussed in the assessment orders wherein it has been made clear that the Chennai Metropolitan Development Authority, which issued the Plan Permit had not issued any completion certificate to the effect hat the project was completed before 31.03.2008 which was a condition to be satisfied for being eligible for the deduction u/s. 80-1B(10)?"

3.We have heard Mr.T.Ravikumar, learned senior standing counsel appearing for the appellant/revenue and Mr.Sriranjani, learned counsel appearing for the respondent/assessee.

4.The legal issue involved in the assessee's case was considered in the assessee's own case in T.C.A.Nos.304 and 305 of 2011 and the appeals filed by the revenue was dismissed by judgment dated 02.01.2019 on the ground that there is no substantial question of law arisen for consideration. Further, no distinguishing feature has been able to point out by the revenue to state that the decision is not applicable. Hence, following the said decision, this tax case appeal is dismissed as no substantial question of law arisen for consideration. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

cse

To

1. The Assistant Registrar Income Tax Appellate Tribunal,
   Rajaji Bhavan,Besant Nagar,
   'C' Bench, Chennai-40.

2. The Commissioner of Income Tax Appeals III,
   121, Mahatma Gandhi Road,
   Chennai-34.

3. The Deputy Commissioner of Income Tax
Company Circle 1(1),
121, Mahatma Gandhi Road,
Chennai-34.

+1cc to Mr.Baskar, Advocate, S.R.No.38214
+1cc to Mr.Ravikumar, Advocate, S.R.No.37913

TCA.No.37 of 2012

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NSK 08/09/2021