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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2021

CORAM

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

Tax Case Appeal No. 1017 of 2014

The Commissioner of Income Tax
Chennai

.. Appellant

Versus

M/s. Brigade Corporation India Pvt Ltd
Plot No. 30 & 31 Brigade Towers
Financial District, Nankramguda
Hyderabad - 32

.. Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order dated 04.07.2014 passed by the Income Tax Appellate Tribunal, "A" Bench, Chennai in I.T.A.No.358/Mds/2013 against the order of the Commissioner of Income Tax Appeals IX, Chennai-34 dated 22.11.2012 in ITA No.48/11-12/AIX in the assessment year 2007-08 and against the order of the Assistant Commissioner of Income Tax Company Circle (2), Chennai-34 dated 25.02.2011 PAN/GIR No.AAACB8785G in the assessment year 2007-08.

For Appellant : Mr.T.Ravikumar

For Respondent : Mr. N. Quadir Hoseyn

JUDGMENT

(Judgment was delivered by R. MAHADEVAN, J.)

This tax case appeal has been filed by the appellant / Revenue, challenging the order dated 04.07.2014 passed by the Income Tax Appellate Tribunal, Bench 'A', Chennai, in I.T.A.No.358/Mds/2013, relating to the assessment year 2007-08.

2.By order dated 09.12.2014, this Court admitted the aforesaid tax case appeal on the following substantial questions of law:

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monetary limit imposed, is dismissed as withdrawn, keeping open the substantial questions of law for determination in an appropriate case. No costs.

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Sd/-

Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

dhk

To

- 1.The Income Tax Appellate Tribunal,
Madras "A" Bench.
- 2.The Commissioner of Income Tax
No.121, Mahatma Gandhi Road,
Chennai-34.
- 3.The Commissioner of Income Tax Appeals IX,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.
- 4.The Assistant Commissioner of Income Tax Company Circle (2),
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

+lcc to Mr.T.Ravikumar, Advocate SR. No.64714

+lcc to Mr.N.Quadir Hoseyn, Advocate SR. No.65030

Tax Case Appeal No.1017 of 2014

MG (CO)

PR (23/12/2021)