



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.03.2022

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

TCA.No.346 of 2016

The Commissioner of Income Tax II,
121, Nungambakkam High Road,
Chennai - 600 034.

...Appellant/Respondent

Vs

M/s. Harita Gopal Pvt.Ltd.,
Jeyalakshmi Estate,
29, Haddows Road,
Chennai 600 006.
PAN:AAA CH 0926 K

...Respondent/Appellant

Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "C" Bench, Chennai, dated 30.12.2015 in I.TA.No.277/Mds/2014 as against the order dated 24.10.2013 of the Commissioner of Income Tax (Appeals) II, Chennai in I.T.A. No. 451/2013-2014 and as against the assessment order dated 27.02.2014 of the Deputy Commissioner of Income Tax, Company Circle II, Chennai for the Assessment year 2008-2009 in PAN/GIR No. AAACH0926K.

For Appellant

: Mr. Karthik Ranganathan
Senior Standing Counsel

For Respondent

: Mr.R. Vijayaraghavan
for M/s.Subbaraya Aiyar

JUDGMENT

(Judgment of the Court was delivered by R.MAHADEVAN, J.)

This tax case appeal has been filed by the appellant / Revenue, challenging the order dated 30.12.2015 passed by the Income Tax Appellate Tribunal, 'C' Bench, Chennai, in I.T.A.No.277/Mds/2014, relating to the assessment year 2008-2009, by raising the following substantial questions of law:-





To

1. The Income Tax Appellate Tribunal,
"C" Bench, Chennai,
2. The Commissioner of Income Tax II,
121, Nungambakkam High Road,
Chennai - 600 034.
3. The Deputy Commissioner of Income tax,
Company Circle - II (2), Chennai - 600 034.

+1 CC to M/s. Subbaraya Aiyar Padmanabhan, Advocate sr 19651.

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SVI(CO)
SP(05/04/2022)