IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.11.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C. SARAVANAN

T.C.A. No.321 of 2022

Commissioner of Income Tax,
Corporate Circle 2,
Coimbatore. ..Appellant

Vs.

M/s. Rajshree Sugars & Chemicals Ltd.,
"The Uffizi", No. 338, Avinashhi Road,
Peelamedu, Coimbatore 641 004.
PAN: AABCR 4179D ..Respondent

Prayer: Tax Case Appeal as against the order dated 25.02.2022 passed in ITA No. 873/Chny/2017 by the Income Tax Appellate Tribunal, 'B' Bench, Chennai.

For Appellant :: Mr.M. Swaminathan

For Respondent :: Mr.R. Venkatnarayanan

J U D G M EN T

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

In this appeal, the appellant has raised substantial questions of law. It is noticed that the substantial questions of law that have been raised by the appellant have been answered by this Court in ***Principal Commissioner of Income Tax,Chennai V. Lanco Tanjore Power Co. Ltd reported in [2021] 434 ITR 671 (Madras)*** in favour of the assessee**.**

2. Though the Income Tax Department has preferred an appeal in SLP Appeal (C) No. 16544 of 2021, we are not inclined to admit this appeal as the issue, as of now, stands covered in favour of the respondent. Hence, the tax case appeal stands dismissed. In case, the Hon'ble Supreme Court

reverses the order of this Court, then it is open to the Department to re-open the issue in the above case. No costs.

(S.V.N.J.) (C.S.N.J.)
21.11.2022

nv

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

nv

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