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T.C.A. No. 311 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2022

CORAM

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR. JUSTICE C.SARAVANAN

T.C.A. No. 311 of 2022

The Commissioner of Income Tax,
Chennai.

..Appellant

Vs.

M/s. Ramaniyam Castles P Ltd.,
21, Laya Apartments,
II Main Road, Gandhi Nagar,
Adyar, Chennai – 600 020.

..Respondent

Prayer: Tax Case Appeal as against the order dated 17.02.2012 in ITA
593/Mds/2011 passed by the Income Tax Appellate Tribunal, Madras 'D'
Bench, Chennai.

For Appellant :: Mr.T. Ravikumar



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For Respondent :: Mr.A.S. Sriraman

JUDGMENT

S. VAIDYANATHAN,J

AND

C. SARAVANAN,J.

We have heard the learned counsel for the appellant and the respondent.

2. We are of the view that the appeal filed by the Revenue against the impugned order dated 17.02.2012 in I.T.A. No. 593 of 2011 on the file Income Tax Appellate Tribunal requires no interference as the issue is now squarely covered by the decisions of this Court in ***Bashyam Constructions (P.) Ltd. V. Deputy Commissioner of Income-Tax, Corporate Circle-1(2), Chennai*** reported in ***([2019] 103 taxmann.com 425 (Madras))*** & ***Commissioner of Income Tax V. Sanghvi and Doshi Enterprise*** reported in ***(2013) 215 taxman 0463*** and the decision of this Court in the latter case has also been affirmed by the Hon'ble Apex Court by its judgment reported



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in *[2017] 84 taxmann.com 241 (Commissioner of Income-tax V. Sanghvi and Doshi Enterprise)*.

3. In the light of the above, the tax case appeal stands dismissed.

No costs.

nv

(S.V.N.J.) (C.S.N.J.)
08.11.2022

S. VAIDYANATHAN,J.



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