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T.C.A.No.138 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

Tax Case Appeal No.138 of 2015

The Commissioner of Income Tax
Chennai.

... Appellant

Vs.

M/s.Mahindra Holidays and Resorts India Ltd
Mahindra Towers, 2nd Floor, 17-18,
Patullos Road, Chennai 600 002.

... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961
against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench,
Chennai, dated 26.09.2013 in I.T.A.No.1339/Mds/2013.

For Appellant : Mrs.V.Pushpa
Senior Standing Counsel
For Respondent : Mr.Rahul Unnikrishnan

J U D G M E N T

(Delivered by R. SURESH KUMAR, J.)

The question of law framed in this appeal at the time of admission
necessarily can be decided at a later point of time, as the matter has been
remitted by the Income Tax Appellate Tribunal to the assessing authority for
him to re-do the exercise as directed by the Tribunal.



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R.SURESH KUMAR, J.

AND

C.SARAVANAN, J.

KST

2. In this view of the matter, we are inclined to dismiss this appeal. No costs. However, all the issues raised in this appeal are kept open for adjudication at appropriate stage.

(R.S.K.,J.) (C.S.N.,J.)
13.08.2024

NCS : Yes/No
Index : Yes/No
KST

To

The Income Tax Appellate Tribunal
'B' Bench, Chennai.

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