T.C.A.Nos.268, 269, 272, 273 and 274 of 2015

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

(Judgment of the Court was made by C.SARAVANAN, J.)

Today, these cases are listed under the caption "for being mentioned" at the instance of the learned counsel for the appellant.

2. After hearing the learned counsel for the appellant and the learned Senior Counsel for the respondent, we are inclined to modify Paragraph No.20 and split it as Paragraph No.20, Paragraph No.21 and Paragraph No.22. They read as follows:-

> *"20. In the result, all the Substantial Questions of Law barring the Substantial Question of Law No.8 is answered against the Revenue. Thus, the Substantial Question of Law No.8 is answered in favour of the Revenue.*
>
> *21. Therefore, these cases are remitted back to the Assessing Officer to pass a fresh order on merits and in accordance with law for re-examination of the benefits of claim under Section 36(1)(vii) and 36(1)(vii)(a) of the Income Tax Act, 1961.*
>
> *22. With these observations and directions,* ***these Tax Case Appeals stand disposed of****. No cost."*

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

arb / vji

3. The Registry is directed to carry out the necessary corrections and re-issue the order copy to the respective learned counsel appearing for the parties and upload the corrected copy of the final order made in these appeals on 10.09.2024.

[R.S.K., J.] **[C.S.N., J.]**
20.01.2025

arb / vji

T.C.A.Nos.268, 269, 272, 273 and 274 of 2015