



WEB COPY



TCA No.48 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.48 of 2012

Commissioner of Income Tax LTU
Chennai

: Appellant

versus

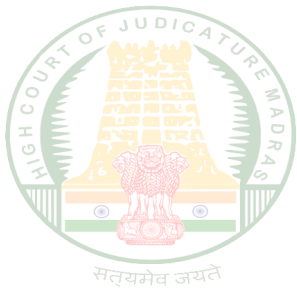
M/s.EID Parry (India) Ltd
Dare House,
No.234, NSC Bose Road,
Chennai 600 001

: Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate
Tribunal, Madras "B" Bench, Chennai, dated 02.08.2011 in ITA
No.416/Mds/2010.

For Appellant : Ms.V.Pushpa,
Senior Standing Counsel

For Respondent : Mr.R.Vijayaraghavan,
for M/s.Subbaraya Aiyar Padmanabhan
Ramamani



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JUDGMENT

(Delivered by the Hon'ble Chief Justice)

The following question of law was framed by this Court on 20.03.2012 while admitting the appeal:

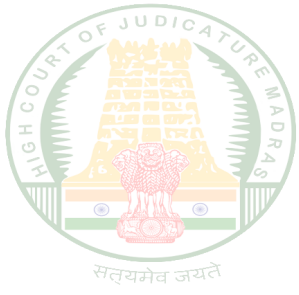
“Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the assessee was entitled to deduction in respect of the captive power generation plant ignoring the fact that the turbine to generate electricity was installed only to utilise the huge volume of low pressure steam needed for the process of manufacturing sugar and was therefore not an independent undertaking so as to be eligible to claim deduction under Section 80-1A(4)(iv)?”

2. It is brought to the notice of this Court that the above question of law is covered by **Commissioner of Income Tax vs. Jindal Steel and Power Ltd¹; Tamil Nadu Petro Products vs. Assistant Commissioner of Income Tax², PCIT vs. Jay Chemical Industries Ltd³** and answered in favour of assessee.

¹ 460 ITR 162 SC

² 338 ITR 643 Madras

³ 120 Taxmann.com 315 (Guj)



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3. In view of the same, the appeal stands disposed of. There will be no order as to costs.

(K.R.SHRIRAM, CJ.)

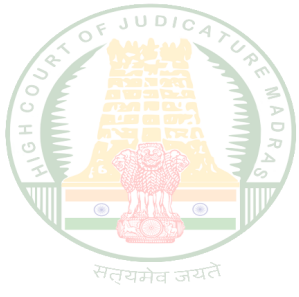
(SUNDER MOHAN, J.)

11.07.2025

Index : Yes/No
Neutral Citation : Yes/No
tar

To

- 1.The Commissioner of Income Tax LTU
Chennai
- 2.The Income Tax Appellate Tribunal,
Madras “B” Bench,
Chennai



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TCA No.48 of 2012

THE HON'BLE CHIEF JUSTICE

AND

SUNDER MOHAN, J.

(tar)

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