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T.C.A.No.878 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.09.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.878 of 2016

P.S.Govindaswamy Naidu &
Son's Charities,
Avinash Road, Peelamedu
Coimbatore.

Appellant

Vs

The Income Tax Officer,
Company Ward-1,
1st Floor,
63, Race Course Road,
Coimbatore-641 018.

Respondent

PRAYER: Appeal filed under Section 260A of the Income-tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "D" Bench, dated 12.06.2015 in ITA No.2538/Mds/2014.



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For Appellant:

Mr.R.Venkatanarayanan
for M/s.Subbaraya Aiyar
Padmanabhan
Ramamani

For Respondent:

Mr.J.Narayanasamy
Sr. Standing Counsel

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Heard.

2. Learned counsel for the parties submit that the issue raised in the appeal is squarely covered by a decision of the Hon'ble Supreme Court in *Commissioner of Income Tax-III, Pune v. Rajasthan & Gujarati Charitable Foundation Poona*¹.

3. In view of the above, the substantial questions of law are answered in favour of the Assessee and against the Revenue.

¹ [2018] 89 taxmann.com 127 (SC)



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4. Appeal is, accordingly, allowed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
15.09.2025

Index : Yes/No
Neutral Citation : Yes/No
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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Commissioner of Income Tax (Appeals)-I,
Coimbatore.
3. The Income Tax Officer
Company Ward-I,
Coimbatore.



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