

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1201 & 1202/Mds/2017

निर्धारण वर्ष / Assessment Years : 2007-08 & 2012-13

The Assistant Commissioner of  
Income Tax,  
Central Circle – 3(2),  
Chennai - 600 034.

M/s Chettinad Cement  
Corporation Ltd.,  
v. Rani Seethai Hall, IV Floor,  
603, Anna Salai,  
Chennai - 600 006.

(अपीलार्थी/Appellant)

PAN : AAACC 3130 A  
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri S. Sridhar, Advocate

सुनवाई की तारीख/Date of Hearing : 13.12.2017

घोषणा की तारीख/Date of Pronouncement : 28.12.2017

### **आदेश /O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

Both the appeals of the Revenue are directed against the common order passed by the Commissioner of Income Tax (Appeals)-17, Chennai, dated 20.02.2017 and pertain to assessment years 2007-08 and 2012-13. Therefore, we heard both

the appeals together and disposing of the same by this common order.

2. The only issue arises for consideration is whether the MAT credit under Section 115JAA of the Income-tax Act, 1961 (in short 'the Act') is for the entire tax, including Surcharge and Education Cess? In other words, whether Surcharge and Education Cess would form part of income-tax?

3. We heard Shri AR.V. Sreenivasan, the Ld. Departmental Representative and Shri S. Sridhar, the Ld.counsel for the assessee. Article 371 of the Constitution is provided for levy of Surcharge over and above the income-tax. The Apex Court in CIT v. K. Srinivasan (1971) 83 ITR 346 found that Surcharge, Special Surcharge and Additional Surcharge form part of income-tax. Therefore, this Tribunal is of the considered opinion that Surcharge and Education Cess levied by the Union Government on the income-tax form part of income-tax. Therefore, this Tribunal do not find any reason to interfere with the order of the lower authority and accordingly the same is confirmed.

4. In the result, both the appeals filed by the Revenue stand dismissed.

Order pronounced on 28<sup>th</sup> December, 2017 at Chennai.

sd/-  
(ए. मोहन अलंकामणी)  
(A. Mohan Alankamony)  
लेखा सदस्य/Accountant Member

sd/-  
(एन.आर.एस. गणेशन)  
(N.R.S. Ganesan)  
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,  
दिनांक/Dated, the 28<sup>th</sup> December, 2017.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-17, Chennai
4. CIT (LTU), Chennai.
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.