

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

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

श्री अब्राहम पी.जॉर्ज, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2705/Chny/2017

निर्धारण वर्ष / Assessment Year : 2013-14

The Deputy Commissioner of
Income Tax,
Corporate Circle – 4(1),
Chennai.

v. M/s Malabar Hotels Pvt. Ltd.,
1/238, Old Mahalingapuram Road,
Semmancherry,
Chennai - 600 119.

(अपीलार्थी/Appellant)

PAN : AADCM 5836 G

(प्रत्यर्थी/Respondent)

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

प्रत्यर्थी की ओर से/Respondent by : None

सुनवाई की तारीख/Date of Hearing : 14.03.2018

घोषणा की तारीख/Date of Pronouncement : 23.03.2018

आदेश /O R D E R

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

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-8, Chennai, dated 22.08.2017 and pertains to assessment year 2013-14.

2. The only issue arises for consideration is disallowance of employees' contribution towards Provident Fund.

3. No one appeared for the assessee even though the notice of hearing was served on the assessee by RPAD. Therefore, we heard Ld. Departmental Representative and perused the relevant material available on record. The CIT(Appeals) allowed the claim of the assessee by placing reliance on the judgment of Madras High Court in Industrial Security and Intelligence Pvt. Ltd. in T.C.A. No.585 of 2016. This Tribunal is of the considered opinion that the judgment of Madras High Court is binding on all the authorities in the State. Therefore, the CIT(Appeals) has rightly followed the judgment of Madras High Court and allowed the claim of the assessee. 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, the appeal filed by the Revenue stands dismissed.

Order pronounced on 23rd March, 2018 at Chennai.

sd/-

(अब्राहम पी.जॉर्ज)

(Abraham P. George)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 23rd March, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-8, Chennai
4. Principal CIT, Chennai-4, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.