

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 Nos.2896, 2897 & 2898/Chny/2017

&

C.O. Nos.29, 30 & 31/Chny/2018

(in I.T.A. Nos.2896, 2897 & 2898/Chny/2017)

निर्धारण वर्ष / Assessment Years : 2012-13 to 2014-15

The Deputy Commissioner of
Income Tax (Exemptions),
Chennai Circle,
Chennai - 600 034.

v. M/s International Institute of
Bio-Technology & Toxicology,
No.12, Harley's Road, Kilpauk,
Chennai - 600 010.

(अपीलार्थी/Appellant)

PAN : AAATF 0061 E

(Respondent & Cross-objector)

अपीलार्थी की ओर से/Appellant by : Sh. Prabhu Mukunth Arun Kumar,
Jr. Standing Counsel

प्रत्यर्थी की ओर से/Respondent by : Shri G. Baskar, Advocate

सुनवाई की तारीख/Date of Hearing : 26.04.2018

घोषणा की तारीख/Date of Pronouncement : 26.04.2018

आदेश /O R D E R

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

All the three appeals of the Revenue are directed against the common order passed by the Commissioner of Income Tax (Appeals) -17, Chennai, dated 11.09.2017 and pertain to

assessment years 2012-13, 2013-14 and 2014-15. The assessee has also filed cross-objections against the very same order of the CIT(Appeals). Since common issue arises for consideration in all these appeals and cross-objections, we heard these appeals and cross-objections together and disposing of the same by this common order.

2. The only issue arises for consideration is exemption claimed by the assessee under Section 10(21) of the Income-tax Act, 1961 (in short 'the Act').

3. We heard Shri Prabhu Mukunth Arun Kumar, the Ld. Standing counsel for the Revenue and Shri G. Baskar, the Ld.counsel for the assessee. During the course of hearing, it was brought to the notice of the Bench that the CIT(Appeals) has followed the order of this Tribunal in the assessee's own case for the assessment year 1997-98 in which this Tribunal found that the assessee is eligible for exemption under Section 10(21) of the Act. This order of the Tribunal for the assessment year 1997-98 was subsequently followed by this Tribunal in the assessee's own case for assessment years 1998-99 and 2000-01. Even though an appeal was said to be filed before the High Court, the Ld.counsel

submitted that the appeal was not numbered till date by the High Court and it was returned for rectification of certain errors. By producing a copy of the assessment order for the assessment year 2015-16, the Ld.counsel for the assessee submitted that the Assessing Officer at para 4.8 of his order for the assessment year 2015-16 has extracted a letter said to be written by the Sr. Standing Counsel for the Revenue saying that these appeals were re-presented before the High Court. Be that as it may, this Tribunal is of the considered opinion that when the co-ordinate Bench of this Tribunal for assessment years 1997-98, 1998-99 and 2000-01 found that the assessee is eligible for exemption under Section 10(21) of the Act, this Tribunal do not find any reason to interfere with the order of the lower authority and accordingly the order of the CIT(Appeals) is confirmed.

4. The assessee has filed cross-objections only to support the order of the CIT(Appeals), therefore, these cross-objections become infructuous.

5. In the result, all the appeals filed by the Revenue and the cross-objections filed by the assessee stand dismissed.

Order pronounced in the open court on 26th April, 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 26th April, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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