

आयकर अपीलीय अधिकरण , ' ए ' न्यायपीठ,चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"A" BENCH, CHENNAI**

श्री धुव्वुरु आर. एल रेड्डी, न्यायिक सदस्य एवं, श्री एस जयरामन लेखा सदस्य समक्  
**BEFORE SHRI DUVVURU RL REDDY, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 968/Chny/2017

निर्धारण वर्ष/Assessment Year : 2013-14

The Assistant Commissioner of Income  
Tax,  
Corporate Circle -1,  
Madurai.

M/s. Fenner Conveyor Belting (P)  
Ltd.,  
Madurai Dindigul Road, Nagari,  
Vadipatti TK, Madurai – 625 221.

**[PAN: AABCJ 3010D]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

Assessee by  
Revenue by

: Shri. S. Sridhar, Advocate  
: Shri. ARV Sreenivasan, JCIT

सुनवाईकीतारीख/Date of Hearing

: 27.02.2018

घोषणाकीतारीख/Date of Pronouncement

: 05.03.2018

**आदेश/ O R D E R**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The Revenue filed this appeal against the order of Commissioner of Income Tax (Appeals)-1, Madurai in ITA No.099/2016-17 dated 09.01.2017 for the assessment year 2013-14.

2. M/s. Fenner Conveyor Belting (P) Ltd., the assessee, is engaged in the business of manufacture and sale of conveyor belts used in automobile industries. While making the assessment for assessment year 2013-14, the AO found that the assessee claimed payments towards management and services charges to M/s. J.H. Fenner Company Ltd., UK. The AO treated the nature of the payment as capital in nature, allowed an appropriate depreciation and disallowed the balance. Aggrieved, the assessee filed an appeal before the CIT(A). The CIT(A) relying on the elaborate reasons mentioned by him in the assessee's own case for assessment year 2008-09 in his order in ITA No. 043/2015-16 dated 16.12.2015 directed the AO to treat the impugned expenditure as revenue expenditure and delete the addition made by the AO. Aggrieved, the Revenue filed this appeal.

3. We heard the rival submissions. The AR brought to our notice that this tribunal in the assessee's case for assessment year 2007-08 and 2008-09 in ITA No. 578 & 579/Mds/2016 dated 27.04.2017 considered this issue and upheld the order passed the CIT(A) in favour of assessee. The DR submitted that the above tribunal's orders have attained finality also. In the facts and circumstances, considering that there is no change in the factual matrix and law, following the above orders the Revenue's appeal is dismissed.

4. In the result, the Revenue's appeal is dismissed.

Order pronounced on Monday, the 05<sup>th</sup> day of March, 2018 at Chennai.

**Sd/-**

(धुव्वुरुआर.एलरेड्डी)

**(DUVVURU RL REDDY)**

**न्यायिकसदस्य/JUDICIAL MEMBER**

**Sd/-**

(एसजयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 05<sup>th</sup> March, 2018

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

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|------------------------|--------------------------|-----------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकरआयुक्त) अपील(/CIT(A) |
| 4. आयकरआयुक्त/CIT      | 5. विभागीयप्रतिनिधि/DR   | 6. गार्डफाईल/GF             |