

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI**

श्री जॉर्ज माथन, न्यायिक सदस्य एवं

श्री एस जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2172/Chny/2017

निर्धारण वर्ष /Assessment Year: 2012-13

The Dy. Commissioner of Income-
Tax (Exemptions),
Chennai Circle, Aayakar Bhavan,
Annexe Building,
III Floor, 121, M.G.Road,
Nungambakkam, Chennai-34.

(अपीलार्थी /Appellant)

Vs. M/s.Council For Leather-
Exports,
CMDA Tower-II, 3rd Floor,
Gandhi Irwin Bridge Road,
Egmore, Chennai-08.

[PAN: AAACC 4697 G]

(प्रत्यर्थी /Respondent)

Department by

: Mr.Jayaganesh, JCIT

Assessee by

: Mr.Saroj Kumar Parida, Adv.

सुनवाई की तारीख/Date of Hearing

: 23.04.2018

घोषणा की तारीख /

Date of Pronouncement

: 23.04.2018

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER:

ITA No.2172/Chny/2017 is an appeal filed by the Revenue against the Order of Commissioner of Income Tax (Appeals)-17, Chennai, in ITA No.69/15-16/CIT(A)-17 dated 30.06.2017 for the AY 2012-13.

2. Shri Jayaganesh, JCIT, represented on behalf of the Revenue and Shri Saroj Kumar Parida, Adv., represented on behalf of the assessee.

3. It was submitted by the Ld.DR that the assessee is a Sec.25 Company. It was a submission that the assessee was rendering services in relation to trade and was having gross receipts exceeding Rs.25.00 lakhs. Consequently, as the activities of the assessee was in the nature of trade and commerce or the business the benefit of Sec.2(15) was denied on account of the proviso to Sec.2(15) and the assessee was denied the exemption u/s.10(23C)(iv) of the Act. It was a submission that on appeal, the Ld.CIT(A) had granted the assessee the benefit of deduction u/s.10(23C)(iv) by following the decision of the Co-ordinate Bench of this Tribunal in the assessee's own case. It was a submission that the order of the Tribunal in the assessee's own case for the AY 2010-11 had not become final. It was a prayer that the order of the Ld.CIT(A) be reversed and that of the AO restored.

4. In reply, the Ld.AR submitted that the issue was now squarely covered by the decision of the Hon'ble High Court of Madras in Writ Petition No.7722 of 2018 for the AY 2015-16 reported in 2018-TIOL-739-HC-MAD-IT, wherein, the Hon'ble High Court has recognized the fact that the issue was squarely covered by the decision of the Co-ordinate Bench of this Tribunal in the assessee's own case for the AY 2010-11 in ITA No.1192/Mds/2014 dated 26.06.2015. He vehemently supported the order of the Ld.CIT(A).

5. We have considered the rival submissions.

6. As it is noticed that the Ld.CIT(A) has followed the judicial discipline in following the decision of the Co-ordinate Bench of this Tribunal in the assessee's own case for the AY 2010-11, we find no reason to interfere in the order of the Ld.CIT(A). Consequently, the appeal filed by the Revenue is dismissed.

7. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the Open Court on April 23, 2018, at Chennai.

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: April 23, 2018.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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