

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2737/Chny/2017

निर्धारण वर्ष /Assessment Year : 2013-14

The Deputy Commissioner of
Income Tax,
Central Circle – 2(4),
Investigation Wing,
Chennai - 600 034.

v. M/s Ennore Cargo Container
Terminals Pvt. Ltd.,
No.81, Swamy Complex,
Thambu Chetty Street,
Chennai - 600 001.

PAN : AABCE 4546 M

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Hari Govind, JCIT

प्रत्यर्थी की ओर से / Respondent by : Shri Yashwant Kumar, CA
For Shri S. Sridhar, Advocate

सुनवाई की तारीख / Date of Hearing : 03.12.2018

घोषणा की तारीख / Date of Pronouncement : 19.12.2018

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) -18, Chennai, dated 31.08.2017 and pertains to assessment year 2013-14.

2. The only issue arises for consideration is deduction claimed by the assessee under Section 80-IA of the Income-tax Act, 1961 (in short 'the Act').

3. We heard Shri Hari Govind, the Ld. Departmental Representative and Shri Yashwant Kumar, the Ld. representative for the assessee. The CIT(Appeals) by placing his reliance on the judgment of Madras High Court in the assessee's own case for assessment years 2007-08 and 2010-11, decided the issue in favour of the assessee. The CIT(Appeals) also referred to the judgment of Madras High Court in CIT v. A.L. Logistics Pvt. Ltd. (2015) 374 ITR 609 and also the judgment of Delhi High Court in Container Corporation of India Ltd. v. ACIT (2012) 346 ITR 140. Since the CIT(Appeals) has followed the binding judgment of jurisdictional High Court in the assessee's own case for assessment years 2007-08 and 2010-11, a mere pendency of appeal before the Apex Court cannot be a reason to take a different view. 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 is dismissed.

Order pronounced in the court on 19th December, 2018 at
Chennai.

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| sd/- (एस. जयरामन) (S. Jayaraman) लेखा सदस्य/Accountant Member | sd/- (एन.आर.एस. गणेशन) (N.R.S. Ganesan) न्यायिक सदस्य/Judicial Member |
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चेन्नई/Chennai,
दिनांक/Dated, the 19th December, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-18, Chennai-34
4. Principal CIT, Central 2, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.