IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

&

THE HONOURABLE MR. JUSTICE ASHOK MENON

MONDAY ,THE 26TH DAY OF NOVEMBER 2018 / 5TH AGRAHAYANA, 1940

ITA.No. 343 of 2010

AGAINST THE ORDER/JUDGMENT IN ITA 64/2007 of I.T.A.TRIBUNAL,COCHIN BENCH DATED 24.09.2007

APPELLANT/S:

HARRISONS MALAYALAM LTD,
BRISTOW ROAD, WILLINGDON ISLAND, KOCHI-3

BY ADVS.
SRI.E.K.NANDAKUMAR (SR.)
SMT.PREETHA S.NAIR
SRI.K.JOHN MATHAI
SRI.P.BENNY THOMAS
SRI.P.GOPINATH

RESPONDENT/S:

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 1 (I), ERNAKULAM.

SRI JOSE JOSEPH, SC, INCOME TAX

OTHER PRESENT:

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 26.11.2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Vinod Chandran, J.

The issue raised in the above I.T.Appeal is covered against the assessee in ***Popular Vehicles and Services Pvt.Ltd., C.I.T., [2018] 406 ITR 150 (Ker.).*** Hence following the aforesaid decision, the questions of law are answered against the assessee and in favour of the Revenue. The I.T.Appeal would stand rejected.

Sd/-

K.VINOD CHANDRAN

JUDGE

Sd/-

ASHOK MENON

JUDGE

dkr

APPENDIX

APPELLANT'S/(S) ANNEXURES:

ANNEXURE A	**COPY OF THE ASSESSMENT ORDER FOR 2003-04 ISSUED BY THE INCOME TAX DEPARTMENT TO THE APPELLANT DATED 30.03.2006.**
ANNEXURE B	**COPY OF THE ORDER ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS) TO THE APPELLANT DATED 06.11.2006.**
ANNEXURE C	**COPY OF THE TRIBUNAL ORDER DATED 24.09.2007 ISSUED TO THE APPELLANT.**