

SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO. 991 OF 2004

Tata Chemicals Ltd. ..Appellant.

V/s.

The Jt. Commissioner of Income-tax ..Respondent.

Mr.Prem C. Tripathi for appellant.

CORAM : F.I.REBELLO AND  
J.P.DEVADHAR, JJ.

DATED : 17TH SEPTEMBER, 2007.

P.C. :-

On the question No.2 as formulated, the learned counsel makes a statement that does not arise. In so far as the question No.1 is concerned, in so far as repairs and renovation are concerned, is held against the assessee in 278 I.T.R. 546 (S.C.). Considering the above, appeal is admitted on the following question of law :-

" Whether on the the facts and in the circumstances of the case, the Tribunal was justified in law in holding that the expenses on food is covered under section 37(4) read with section 37(5) of the Income Tax Act ? "

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)