

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).7 0 0 0 / 2 0 0 5

(From the judgment and order dated 2 8 / 0 9 / 2 0 0 4 in TC No. 7 6 0 / 2 0 0 4  
of The HIGH C O U R T O F M A D R A S )

COMMISSIONER OF INCOME TAX- 1 C H E N N A I Petitioner(s)

V E R S U S

M/S M A D R A S R E F I N E R I E S L T D. Respondent(s)

(With appln(s) for c/delay in filing SL P ,c/delay in filing counter affidavit and with  
prayer for interim relief and office report)

W I T H  
SL P (C) NO. 1 7 8 1 3 of 2 0 0 6 - With office report

Date: 0 8 / 0 9 / 2 0 0 8 These Petitions were called on for hearing today.

C O R A M :  
HON'BLE MR. JUS T I C E S.H. K A P A D I A  
HON'BLE MR. JUS T I C E B. SUD E R S H A N R E D D Y

For Petitioner(s) Mr. R. Radh a k r i s h n a n, Sr.Adv.  
Ms. Asha G. Nair, Adv.  
Mr. B.V. Bal a r a m Das,Adv.

For Respondent(s) Ms. Radha Rangasw a my,Adv.

UPON hearing counsel the Court made the following  
O R D E R

Delay condoned.  
Leave granted.  
The appeals are allowed with no order as to costs.

(S. Thapar) (Madhu Saxena)  
P.S. to Registrar Court Master  
The signed order is placed on the file.

I N T H E S U P R E M E C O U R T O F I N D I A

C I V I L A P P E L L A T E J U R I S D I C T I O N

C I V I L A P P E A L N O . 5 5 7 7 O F 2 0 0 8  
(Arising out of SL P (C) No. 7 0 0 0 of 2 0 0 5 )

COMMISSIONER OF INCOME TAX- 1, C H E N N A I ...  
A P P E L L A N T (S)

V E R S U S

M/S M A D R A S R E F I N E R I E S L I M I T E D ...  
R E S P O N D E N T ( S )

W I T H

C I V I L A P P E A L N O . . . . . O F 2 0 0 8 @ S L P ( C ) N O . 1 7 8 1 3 O F 2 0 0 6

O R D E R

Delay condoned.

Leave granted.

Whether on the facts and circumstances of the case the assesseees were entitled to claim deduction under Section 37 of the Income Tax Act, 1961, is the question which arose for determination before the Tribunal?

In these cases it was argued on behalf of assesseees that the aid given to the residents living in the vicinity of the factory of the assesseees is a business expenditure under Section 37 of the Income Tax Act. However, we do not find any finding on this aspect in the impugned judgment of the Tribunal as well as in the judgment of the High Court.

For the afore- stated reasons, we set aside the impugned judgment of the High Court and remit the matter to the Tribunal for denovo examination of this point in accordance with law.

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The civil appeals are allowed with no order as to costs.

.....J .  
[ S.H. K A P A D I A ]

New Delhi,  
September 08, 2008

.....J  
[ B. S U D E R S H A N R E D D Y ]