



Delay condoned.

Leave granted.

None appears for the respondent-assessee, though served.

This matter is squarely covered by the judgements of this Court in the cases of Commissioner of Income Tax vs. Saravana Spinning Mills Private Limited, reported in [2007] 293 ITR 201 and Commissioner of Income Tax vs. Ramaraju Surgical Cotton Mills, reported in [2007] 294 ITR 328.

Accordingly, the civil appeal filed by the Department is disposed of in terms of the judgements of this Court in Saravana Spinning Mills Private Limited [supra] and Ramaraju Surgical Cotton Mills [supra] with no order as to costs.

.....CJI.  
[S.H. KAPADIA]

.....J.  
[K.S. RADHAKRISHNAN]

.....J.  
[SWATANTER KUMAR]

New Delhi,  
July 07, 2010.