

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No.11552 of 1995@@
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Commissioner of Income Tax, Calcutta ...Appellant (s)

Versus~

Peerless Consultancy & Services (P) Ltd.Respondent (s)

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We have read the judgment under appeal. The Appellate Assistant Commissioner and the Tribunal have granted to the respondent company the benefit that an industrial company gets and accordingly, granted it investment allowance in respect of a generator installed by it. It has been held by them that when the respondent company processes data on behalf of its clients, it processes goods.

Our attention has been drawn to the judgment of the Calcutta High Court in Commissioner of Income Tax vs. Shaw@@
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Wallace & Co.Ltd. (201 I.T.R. 17) which, in turn, has@@
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referred to the judgment of the Karnataka High Court in Commissioner of Income Tax vs. Datacons (P) Ltd. (155@@
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I.T.R.66).

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Learned counsel for the Revenue has been unable to show us any judgment of a court of this country or abroad which takes the view that the processing of data is not the processing of goods. He has sought to take us back to the primary material; it is not the function of this court to assess such primary material. The primary material, if any, should have been placed before the Income Tax authorities or the Tribunal.

The civil appeal is dismissed with costs.

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.....J.
(S.P. Bharucha)

.....J.
(D.P. Mohapatra)

.....J.
(Y.K. Sabharwal)

New Delhi,
November 01, 2000.