

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.3029 OF 2006

C.I.T., MADURAI

Appellant (s)

VERSUS

SREE AYYANAR SPINNING & WEAVING MILLS LTD.

Respondent(s)

(With office report)

With Civil Appeal No.3036 of 2006
(With office report)

Civil Appeal No.3044 of 2006
(With office report)

Civil Appeal No.3045 of 2006
(With office report)

Civil Appeal No.3042 of 2006
(With office report)

Civil Appeal No.3046 of 2006
(With office report)

Civil Appeal No.3030 of 2006
(With office report)

Date: 04/09/2012 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MADAN B. LOKUR

For Appellant(s) Mr. Rajiv Dutta, Sr. Adv.

Mr. Rupesh Kumar, Adv.
Mr. Yatinder Chaudhary, Adv.
Mr. Anil Gaur, Adv.
Ms. Priya Hingorani, Adv.
Ms. Anil Katiyar, Adv.
for Mr. B.V. Balaram Das, Adv.

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- 2 -

For Respondent(s) Ms. Radha Rangaswamy, Adv.

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

Civil Appeal Nos.3029/2006 and 3045/2006:

Heard learned counsel on both sides.

The civil appeals filed by the Department are disposed of
with no order as to costs.

Civil Appeal No.3036 of 2006, Civil Appeal No.3044 of 2006, Civil Appeal No.3042 of 2006, Civil Appeal No.3046 of 2006 and Civil Appeal No.3030 of 2006:

The civil appeals filed by the Department stand disposed of with no order as to costs.

[T.I. Rajput]
A.R.-cum-P.S.

[Indu Satija]
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3029 OF 2006

Commissioner of Income Tax, Madurai ...Appellant(s)

Versus

Sree Ayyanar Spinning and Weaving Mills Ltd. ...Respondent(s)

With Civil Appeal No.3036 of 2006, Civil Appeal No.3044 of 2006, Civil Appeal No.3045 of 2006, Civil Appeal No.3042 of 2006, Civil Appeal No.3046 of 2006 and Civil Appeal No.3030 of 2006.

O R D E R

Civil Appeal Nos.3029/2006 and 3045/2006:

Heard learned counsel on both sides.

These matters are 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 I.T.R. 201 and Commissioner of Income Tax vs. Ramaraju Surgical Cotton Mills, reported in [2007] 294 I.T.R. 328.

Accordingly, the civil appeals filed by the Department are 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.

Civil Appeal No.3036 of 2006, Civil Appeal No.3044 of 2006, Civil Appeal No.3042 of 2006, Civil Appeal No.3046 of 2006 and Civil Appeal

No.3030 of 2006:

In these appeals filed by the Department, the issue which arises for determination is, whether the expenditure incurred by the assessee during the Accounting Year towards

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- 2 -

cost of replacement of machinery is an amount paid on account of current repairs allowable under Section 31 of the Income Tax Act, 1961?

This issue is squarely covered by the decision of this Court in the case of Commissioner of Income Tax vs. Saravana Spinning Mills Private Limited, reported in [2007] 293 I.T.R. 201.

Accordingly, the civil appeals filed by the Department stand disposed of with no order as to costs.

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

.....J.
[MADAN B. LOKUR]

New Delhi,
September 04, 2012.
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