

By consent, the matter is taken up for hearing.
Leave granted.

The issue involved in this civil appeal is squarely covered by the order of this Court passed on 20th January, 2010, in the case of Deputy Commissioner of Income Tax, Nashik vs. Shri Satpuda Tapi Parisar SSK Ltd. [Civil Appeal No.617 of 2010]. Accordingly, the matter is remitted to the concerned Commissioner of Income Tax (Appeals) to decide the case de novo in terms of the order of this Court in Shri Satpuda Tapi Parisar SSK Ltd. [supra].

The civil appeal stands, accordingly, allowed with no order as to costs.

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

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

.....J.
[SWATANTER KUMAR]

New Delhi,
December 16, 2010.