
Southern Sea Foods Ltd. Vs Jt. Commr. of Income Tax

Civil Appeal No. 1397 of 2016, (Arising out of Special Leave Petition (Civil) No. 18408 of 2007)

Court: SUPREME COURT OF INDIA

Date of Decision: Feb. 15, 2016

Citation: (2016) 287 CurTR 108 : (2016) 382 ITR 306

Hon'ble Judges: Ranjan Gogoi; Prafulla C. Pant, JJ.

Bench: Division Bench

Advocate: Mayank Kshirsagar and Arvind Minocha, Advocates, for the Appellant; N.K. Kaul, ASG, D.L. Chidananda, Bhuwan Mishra, Hansa Kaul, Anil Katiyar, B. V. Balaram Das, Advocates, for the Respondent

Final Decision: Allowed

Judgement

@JUDGMENTTAG-ORDER

1. Leave granted.

2. In view of the decision rendered by this Court in Commissioner of Income Tax, Thiruvananthapuram v. Baby Marine Exports, Kollam [2007

(4) SCC 555] which has been followed subsequently in Commissioner of Income Tax, Karnal v. Dalbir Singh [Civil Appeal No. 6430 of 2012

and other connected matters, decided on 12th September, 2012], we allow this appeal and set aside the order of the High Court. All

consequential reliefs be granted to the appellant.