

(2002) 10 MAD CK 0174

Madras High Court

Case No: Tax Case No. 205 of 1998

Commissioner of Income Tax

APPELLANT

Vs

V.S.SV. Meenakshi Achi

RESPONDENT

Date of Decision: Oct. 22, 2002

Acts Referred:

- Income Tax Act, 1961 - Section 256(1)

Citation: (2003) 129 TAXMAN 233

Hon'ble Judges: N.V. Balasubramanian, J; K. Raviraja Pandian, J

Bench: Division Bench

Advocate: Pushya Sitharaman, for the Appellant; R. Kumar, for the Respondent

Judgement

@JUDGMENTTAG-ORDER

N.V. Balasubramanian, J.

At the instance of the revenue, the income tax Appellate Tribunal has stated the case and referred the following question of law for our consideration u/s 256(1) of the income tax Act, 1961 :

Whether on the facts and in the circumstances of the case, the Appellate Tribunal's decision that income from Malaysia cannot be subjected to tax in India is in accordance with the agreement for Avoidance of Double Taxation of income and the prevention of fiscal evasion of tax, entered into between the Government of India and Govt. of Malaysia (Notification No. G.S.R. 167(E) dated 1-4-1977 (vide 107 ITR 36 Statutes) ?

The assessment year involved is 1986-87. Learned Counsel appearing for the Revenue fairly submitted that the issues involved in the question were considered and answered against the Revenue by this Court in the decision in Commissioner of Income Tax Vs. Vr. S.R.M. Firm and others. Accordingly, following the said decision,

the question of law referred to us is answered in the affirmative in favour of the assessee and against the revenue. In the circumstances of the case, there shall be no order as to the cost.