

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4736 OF 2008

ASSTT.COMMR.OF INCOME TAX, BANGALORE ... APPELLANT(S)

VS.

M/S UNITED SPIRITS LIMITED ... RESPONDENT(S)

O R D E R

We find that the High Court has, vide impugned judgment, granted the benefit of Section 32A of the Income Tax Act on the investment which has been made by the respondent-assessee herein in respect of effluent treatment plant. Keeping in view the specific provisions contained in sub-section 2C of Section 32A of the Income Tax Act, we do not find any error in the view taken by the High Court in this behalf. This appeal is, accordingly, dismissed. There shall be no order as to costs.

Pending application, if any, stands disposed of.

.....J.
[A.K.SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

Signature Not Verified

Digitally signed by
ANITA MALHOTRA
Date: 2016.08.24
16:35:47 IST
Reason: 

New Delhi;

August 22, 2016.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 4736/2008

COMMR.OF INCOME TAX,BANGALORE

Appellant(s)

VERSUS

M/S UNITED SPIRITS LIMITED
(With office report)

Respondent(s)

Date : 22/08/2016 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMANFor Appellant(s) Mr. Rupesh Kumar,Adv.
Ms. Purnima Bhatt,Adv.
Ms. Gargi Khanna,Adv.
Mr. Pratik Paoka,Adv.
For Mrs.Anil Katiyar,Adv.For Respondent(s) Mr. Guru Krishna Kumar,Sr.Adv.
Ms. Sneha R.Iyer,Adv.
Ms. Shikha Sandhu,Adv.
Mr. Prashanth Mukundan,Adv.
Mr. S. R. Setia,Adv.UPON hearing the counsel the Court made the following
O R D E RThe appeal is dismissed in terms of the signed
order.(Anita Malhotra)
Court Master(Tapan Kumar Chakraborty)
Court Master

(Signed order is placed on the file.)