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ITEM NO.2 COURT NO.1 SECTION IIIA

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.6050 OF 2004

M/S. INDIA CINE AGENCIES Appellant (s)

VERSUS

DEPUTY COMMNR. OF INCOME TAX, CHENNAI Respondent(s)

(With office report)

Date: 12/09/2012 This Appeal was called on for hearing today.

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

For Appellant(s) Mr. K.K. Mani,Adv.
Mr. Abhishek Krishna,Adv.

For Respondent(s) Mr. Arijit Prasad,Adv.
Mr. Aman Ahluwalia,Adv.
Mr. Yatinder Chaudhary,Adv.
Ms. Anil Katiyar,Adv.

UPON hearing counsel the Court made the following

O R D E R

Heard learned counsel on both sides.

The civil appeal filed by the assessee is allowed 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.6050 OF 2004

M/s. India Cine Agencies ...Appellant(s)

Versus

Dy. Commissioner of Income Tax, Chennai ...Respondent(s)

O R D E R

Heard learned counsel on both sides.

This civil appeal filed by the assessee pertains to Assessment Year 1988-1989.

The assessee claimed benefit under Section 80I of the Income Tax Act, 1961 [‘Act’, for short].

The question which arises for determination in this case is, whether cutting of jumbo rolls of photographic films into smaller marketable sizes would constitute ‘manufacture’ under Section 80I of the Act?

This issue is squarely covered in favour of the assessee by the decision of this Court in the case of India Cine Agencies vs. Commissioner of Income Tax, reported in [2009] 308 I.T.R. 98.

Accordingly, the civil appeal filed by the assessee is allowed with no order as to costs.

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

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

New Delhi,
September 12, 2012.
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