

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). 989 OF 2005

COMMISSIONER OF INCOME TAX,BANGALORE & ANR.

Appellant (s)

VERSUS

M/S. I.T.I. LTD.

Respondent(s)

Date: 21/01/2009 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Appellant(s) Mr. K. Rdhakrishnan, Sr.Adv.

Mr. Arijit Prasad, Adv.

Mr. Rahul Kaushik, Adv.

Mr. Tapeswar Singh, Adv.

Mr. B.V. Balaram Das,Adv.

For Respondent(s) Mr. T.L. Vishwanatha Iyer, Sr.Adv.

Mr. Rajiv Tyagi,Adv.

Mr. Chanchal Biswal, Adv.

Mr. Vikas Mishra, Adv.

UPON hearing counsel the Court made the following

O R D E R

The appeal is dismissed with no order as to costs.

(S. Thapar)
PS to Registrar

(Madhu Saxena)
Court Master

The signed order is placed on the file.

CIVIL APPEAL NO. 989 OF 2005

...APPELLANT (S)

VERSUS

...RESPONDENT(S)

ORDER

It may be noted that the beneficiary of exemption under Section 10(5) is an individual employee. There is no circular of Central Board of Direct Taxes (CBDT) requiring the employer under Section 192 to collect and examine the supporting evidence to the Declaration to be submitted by an employee(s).

For the above reasons there is no merit in the Civil Appeal and the same is dismissed with no order as to costs.

.....J.
[S.H. KAPADIA]

**New Delhi,
January 21, 2009**

.....J
[AFTAB ALAM]