

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2022
(@SLP(C) No. 7379 OF 2019)

JOINT COMMISSIONER OF INCOME TAX-2,
KOTA

.....

APPELLANT

VERSUS

CHAMBAL FERTILISERS & CHEMICALS
LIMITED

.....

RESPONDENT

O R D E R

Leave granted.

Learned senior advocate appearing on behalf of the respondent-assessee states that in view of the amendment *vide* the Finance Act, 2022 with retrospective effect from 01.04.2005 to Section 40(a) (ii) of the Income Tax Act, 1961, the present appeal has to be allowed.

In view of the statement made, we direct that the Education cess paid by the respondent-assessee would not be allowed as an expenditure under Section 37 read with 40 (a) (ii) of the Income Tax Act, 1961.

Learned senior advocate appearing on behalf of the respondent-assessee states that they have also paid the applicable tax on the disallowance.

Recording the above, the appeal is allowed in the aforesaid terms, without any order as to costs.

Pending application(s), if any, shall stand disposed of.

.....J.
(SANJIV KHANNA)

.....J.
(M.M. SUNDRESH)

NEW DELHI;
DECEMBER 14, 2022.

ITEM NO.48

COURT NO.8

SECTION XV

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

Petition(s) for Special Leave to Appeal (C) No(s). 6655/2019

(Arising out of impugned final judgment and order dated 31-07-2018 in DBITA No. 68/2018 passed by the High Court of Judicature for Rajasthan at Jaipur)

PR. COMMISSIONER OF INCOME TAX 5

Petitioner(s)

VERSUS

CHAMBAL FERTILIZERS AND CHEMICALS LTD.

Respondent(s)

WITH

SLP(C) No. 7379/2019 (XV)

Date : 14-12-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE M.M. SUNDRESH

For Petitioner(s)

Mr. Sanjay Jain, ASG
Ms. Deepanwita Priyanka, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Padmesh Mishra Adv
Mr. Arkaj Kumar, Adv.
Ms. Tanya Aggarwal, Adv.
Mr. Dharma Dutta Verma, Adv.
Mr. Raj Bahadur Yadav, AOR

Mrs. Anil Katiyar, AOR

For Respondent(s)

Mr. Ajay Vohra, Sr. Adv.
Mr. Aniket D. Agrawal, Adv.
Ms. Manisha Sharma, Adv.
Mr. Samarth Chaudhari, Adv.
Ms. Kavita Jha, AOR

UPON hearing the counsel, the Court made the following
O R D E R

SLP (C) No. 6655/2019

List on a non-miscellaneous day in the month of March, 2023.

SLP(C) No. 7379/2019

Leave granted.

The appeal is allowed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(BABITA PANDEY)
COURT MASTER (SH)

(R.S. NARAYANAN)
COURT MASTER (NSH)

(Signed order is placed on the file)