Cit Vs. K. Muthu

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SooperKanoon Citation : sooperkanoon.com/829185

Court : Chennai

Decided On : Dec-10-2001

Reported in : [2003]130TAXMAN66(Mad)

Appeal No. : Tax Case No. 285 of 2000 10 December 2001

Appellant : Cit

Respondent : K. Muthu

Advocate for Pet/Ap. : T. Ravi Kumar, *for the Applicant*

Judgement :
ORDER

A.K. Rajan, J.

The question that is referred is,

'Whether on the facts and in the circumstances of the case, the Appellate Tribunal is right in holding that the income from Malaysia cannot be subjected to tax in accordance with the agreement for avoidance of double taxation of income and prevention of fiscal evasion of tax, entered into between Government of India and the Government of Malaysia?'

2. In a number of cases this court has held this issue against the revenue and in favour of the assessee. One such instance is the case reported in CIT v.

VR.S.R.M. Firm : [1994]208ITR400(Mad) wherein this court has held that the income derived from Malaysia cannot be clubbed for the purpose of taxation in India. Hence, this question is answered against the revenue and in favour of the assessee.