

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2024

(arising out of SLP(C) No. of 2024)

(@ Diary No. 1181/2024)

THE JOINT COMMISSIONER OF INCOME
TAX RANGE-1, PANJI, GOA

APPELLANT(S)

VERSUS

SESA GOA LTD.

RESPONDENT(S)

O R D E R

Delay condoned.

Leave granted.

Learned counsel for the respondent very fairly states that in view of the subsequent amendments in the Income Tax Act, 1961, "Education Cess" cannot be allowed as an expenditure.

In view of the statement made, the impugned judgment is set aside and the appeal is allowed, holding that the "Education Cess" cannot be allowed as an expenditure.

However, the assessing officer while implementing and giving effect to this order, will examine the question of the quantum/amount of "Education Cess", if any, claimed by the respondent - SESA Goa Ltd., as an expenditure in the returns or in the proceedings.

Appeal is allowed in above terms.

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

**.....J.
(SANJIV KHANNA)**

**.....J.
(DIPANKAR DATTA)**

**NEW DELHI;
APRIL 15, 2024.**

ITEM NO.48

COURT NO.2

SECTION IX

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 1181/2024

(Arising out of impugned final judgment and order dated 28-02-2020 in TA No. 17/2013 passed by the High Court of Judicature at Bombay at Goa)

THE JOINT COMMISSIONER OF INCOME
TAX RANGE-1, PANJI, GOA

APPELLANT(S)

VERSUS

SESA GOA LTD.

RESPONDENT(S)

(IA No.27362/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 15-04-2024 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Appellant(s) Mr. N. Venkatraman, A.S.G. (N/P)
Mr. Arijit Prasad, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Prasenjeet Mohapatra, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Karthik Sundar, Adv.
Mr. Aditya Dixit, Adv.

For Respondent(s) Mr. Sachit Jolly, Adv.
Ms. Anuradha Dutt, Adv.
Ms. Soumya Singh, Adv.
Mr. Devansh Jain, Adv.
Ms. B. Vijayalakshmi Menon, AOR

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

Delay condoned.

Leave granted.

The appeal is allowed in terms of the signed order.

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

(DEEPAK GUGLANI)
AR-cum-PS

(R.S. NARAYANAN)
ASSISTANT REGISTRAR

(signed order is placed on the file)