

ITEM NO.19

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

SPECIAL LEAVE PETITION (CIVIL) Diary No.6047/2019

(Arising out of impugned final judgment and order dated 31-07-2018 in DBITA No.52/2018 passed by the High Court Of Judicature For Rajasthan At Jaipur)

JOINT COMMISSIONER OF INCOME TAX RANGE II

Petitioner(s)

VERSUS

CHAMBAL FERTILIZERS AND CHEMICALS LTD.

Respondent(s)

(FOR ADMISSION and I.R.; and, IA No.39311/2019-CONDONATION OF DELAY IN FILING)

Date : 11-03-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MS. JUSTICE INDU MALHOTRA

For Petitioner(s) Mr. Amit Sharma, Adv.  
Mr. H.R. Rao, Adv.  
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Rohit Jain, Adv.  
Ms. Kavita Jha, AOR  
Mr. Aniket D. Agrawal, Adv.  
Ms. Manisha Sharma, Adv.

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

Learned counsel for the petitioner confines the present case only to the following substantial question of law framed at page no.60 of the paperbook:

"Whether the Hon'ble High Court and the ITAT under the facts and circumstances of the case have erred in holding that the education cess is disallowable expenditure u/s 40(a)(ii) of the I.T. Act?"

**Delay condoned.**

**Issue notice on the above question.**

**Let this matter be listed with SLP (C) Diary No.4414 of 2019.**

**(MUKESH NASA)  
COURT MASTER**

**(SUMAN JAIN)  
BRANCH OFFICER**