

Commissioner of Income Tax, Bombay

Vs

M/S. Tiecicon Pvt. Ltd.

Civil Appeal No. 6782 of 1983

(CJI R. S. Pathak, M. H. Kania JJ)

03.09.1987

ORDER

1. This appeal by the Commissioner of Income Tax relates to the assessment year 1974-75 and it is urged that the question whether the business carried on by the respondent-company of providing air-conditioning services with the aid of its air-conditioning plant constituted "manufacture or processing of goods" and that as such the assessee-respondent was an "industrial company" as contemplated under the Finance Act. For the reasons set forth in our order of today in Civil Appeal Nos. 658-60 of 1975 (1988 Supp SCC 487), we hold that the question sought to be raised in the appeal is one of fact and not of law. The appeal is accordingly dismissed. There is no order as to costs.

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