

In ITA 844/2009: **COMMISSIONER OF INCOME TAX**
Vs. TURAG MARKETING PVT LTD On section 194C: TDS Works contract versus
Sale:

“The question sought to be raised in this appeal is as to whether supply of outsourced manufactured goods by the contract manufacturer would be treated as sale of goods or works contract of goods. The Income Tax Appellate Tribunal had held it as a sale of goods and therefore it has opined that there was no need for deduction of tax at source under Section 194C of the Income Tax Act. This issue is squarely covered against the revenue by the judgment of this Court in CIT Vs. Reebok India 221 CTR 508”