

INCOME TAX : A software engineer in a software industry is a workman within meaning of section 2(s) of Industrial Disputes Act so long as software engineer does not discharge supervisory role; period of 300 days as mentioned under section 80JJAA can be taken into consideration both in previous year and succeeding year for purpose of availing benefit under section 80JJAA

• [*Texas Instruments (India) (P.) Ltd. v. Addl. CIT* [2020] 115 taxmann.com 154 (Bang. - Trib.)-affirmed]

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[2021] 127 taxmann.com 59 (Karnataka)

HIGH COURT OF KARNATAKA

Commissioner of Income-tax, LTU

v.

Texas Instruments India (P.) Ltd.

SATISH CHANDRA SHARMA AND SURAJ GOVINDARAJ, JJ.

I.T.A. NOS. 141 AND 151 OF 2020

APRIL 21, 2021

K.V. Aravind, Adv. *for the Appellant*. **Percy Pardiwalla**, Sr. Counsel **T. Suryanrayana**, **Ms. Tanmayee Rajkumar** and **Ms. Mahima Goud**, Adv. *for the Respondent*.

JUDGMENT