IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

INCOME TAX APPEAL NO. 67 OF 2014

THE COMMISSIONER OF INCOME TAX CENTRAL, NAGPUR
VERSUS
M/S KIRTI SOLVEX LTD

WITH
ITA/59/2014

THE COMMISSIONER OF INCOME TAX CENTRAL,NAGPUR
VERSUS
M/S KIRTI SOLVEX LTD

WITH
ITA/62/2014

THE COMMISSIONER OF INCOME TAX CENTRAL,NAGPUR
VERSUS
M/S KIRTI FOODS LTD

WITH
ITA/63/2014

THE COMMISSIONER OF INCOME TAX CENTRAL,NAGPUR
VERSUS
M/S KIRTI FOODS LTD

WITH
ITA/64/2014

THE COMMISSIONER OF INCOME TAX CENTRAL,NAGPUR
VERSUS
M/S KIRTI FOODS LTD

WITH
ITA/65/2014

THE COMMISSIONER OF INCOME TAX CENTRAL, NAGPUR
VERSUS
M/S KIRTI FOODS LTD

WITH
ITA/66/2014

THE COMMISSIONE OF INCOME TAX CENTRAL, NAGPUR
VERSUS
M/S KIRTI AGROVET LTD.
...
Advocate for Appellant : Mr. D V Soman
Advocate for Respondent :Mr. D.P. Palodkar & Mr. M.V Navandar
...
CORAM : A.V. NIRGUDE & V.K. JADHAV, JJ.
Dated: February 04, 2015
...

PER COURT :-

1. All these appeals can be disposed of by this common order. In all these appeals, the appellants are challenging concurrent findings recorded by the Commissioner of Income Tax (CIT) as well as Income Tax Appellate Tribunal (ITAT). Both these authorities concurrently set aside the findings recorded by the Assessing Officer. The case mostly depended on facts and comparison. The Respondent Assessee is a manufacturer of edible oils. He mainly used two kinds of oil seeds for extraction of oil. The Assessing Officer, after appreciation of facts of the case, came to a conclusion that the respondent-Assessee purposely showed inflated amount spend for procurement of oil seeds on one hand and suppressed yield of oil seeds. The Assessing Officer compared similarly situated oil manufacturers' figures with the figures of the Respondent

Assessee. Various other factors were taken into account. However, the authorities mentioned above set aside the findings of the Assessing Officer. These findings are recorded mostly after appreciation of the facts of the case. We do not see any reason to interfere in these findings. We also do not look that any substantial question of law arising in these appeals.

2. Income Tax appeals are dismissed.

(V.K. JADHAV, J.) **(A.V. NIRGUDE, J.)**

aaa/- ***