IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

INCOME TAX APPEAL NO. 32 OF 2014

The Commissioner of Income-Tax [Central], Aayakar Bhavan, Telangkhedi Road, Civil Lines, Nagpur – 440001 **Appellant**

V E R S U S

M/s. Kasliwal Developers, 215-216, 1st Floor, Building No.3, Apna Bazar, Jalna Road, Aurangabad **Respondent**

Mr. Alok M. Sharma, Advocate for the appellant
Mr. Anil S. Bajaj, Advocate for the respondent

CORAM : A. V. NIRGUDE &
V. K. JADHAV, JJ.

DATE : 23rd January, 2015

PER COURT :

Heard learned counsel for respective parties. In this case, the respondent has offered its profit to tax for various Assessment Years in respect of a housing project, which they developed for which approval was given by the local authorities before 31st March, 2005. In this factual background, the impugned judgment appears to be in consonance with the law laid down by this Court in the case of ***The Commissioner of Income Tax v. Happy Home Enterprises [2014] 271 CTR [Bom] 524***. The present appeals do not give rise to any substantial question of law. The appeal stands dismissed.

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

SRM/23/1/15