IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

INCOME TAX APPEAL NO. 33 OF 2014

Commissioner of Income-Tax (Central),
Nagpur. .. **Appellant**

Versus

M/s. Kasliwal Developers,
Aurangabad. .. **Respondent**

ALONG WITH

INCOME TAX APPEAL NO. 34 OF 2014

Commissioner of Income-Tax (Central),
Nagpur. .. **Appellant**

Versus

M/s. Kasliwal Vishwa,
Aurangabad. .. **Respondent**

ALONG WITH

INCOME TAX APPEAL NO. 35 OF 2014

Commissioner of Income-Tax (Central),
Nagpur. .. **Appellant**

Versus

M/s. Kasliwal Vishwa,
Aurangabad. .. **Respondent**

ALONG WITH

INCOME TAX APPEAL NO. 36 OF 2014

Commissioner of Income-Tax (Central),
Nagpur. .. **Appellant**

Versus

M/s. Kasliwal Vishwa,
Aurangabad. .. **Respondent**

ALONG WITH

INCOME TAX APPEAL NO. 37 OF 2014

Commissioner of Income-Tax (Central),
Nagpur. .. **Appellant**

Versus

M/s. Kasliwal Vishwa,
Aurangabad. .. **Respondent**

In all cases:
Mr Alok Sharma, Advocate for the appellant
Mr Anil S. Bajaj, Advocate with Ms Ankita Sethiya, Advocate & Mr Harshwardhan Bajaj, Advocate for respondent
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CORAM : A.V. NIRGUDE & V. K. JADHAV, JJ.
DATED: JANUARY 19TH, 2015

PER COURT :-

1. Heard learned counsel for respective parties. In these cases, 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 Vs. Happy Home Enterprises, (2014) 271 CTR (Bom) 524.** The present appeals do not give rise of any substantial question of law. The appeals stand dismissed.

[V.K. JADHAV, J.] **[A.V. NIRGUDE, J.]**

sgp