IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

INCOME TAX APPEAL NO. 3 OF 2014

THE COMMISSIONER OF INCOME TAX (TDS), PUNE
VERSUS
THE PRINCIPAL OFFICER (DDO), AURANGABAD MUNICIPAL CORPORATION

WITH
ITA/4/2014

THE COMMISSIONER OF INCOME TAX (TDS), PUNE
VERSUS
THE PRINCIPAL OFFICER (DDO), AURANGABAD MUNICIPAL CORPORATION

WITH
ITA/5/2014

THE COMMISSIONER OF INCOME TAX (TDS), PUNE
VERSUS
THE PRINCIPAL OFFICER (DDO), AURANGABAD MUNICIPAL CORPORATION

WITH
ITA/6/2014

THE COMMISSIONER OF INCOME TAX (TDS), PUNE
VERSUS
THE PRINCIPAL OFFICER (DDO), AURANGABAD MUNICIPAL CORPORATION
...
Advocate for Appellant : Mr. D.V Soman
Advocate for Respondent : Mr. U.K.Patil
...
CORAM : A.V. NIRGUDE & V.K. JADHAV, JJ.
Dated: January 05, 2015
...

PER COURT :-

1. The only question that arose between the parties in this case was whether the contract in question is a

contract contemplated under section 194C of The Income Tax Act. The Authorities below held concurrently that it is not covered by Section 194C. We perused the judgments below and found them to be correct. There appears no substantials question of law arising in this appeal. The contract in question was quite a peculiar one. In one case, the Corporation awarded right to Transport Agency to ply buses on Aurangabad City Roads. For giving such right the Transporter was to pay certain amount to the Corporation as royalty. In other case Corporation gave contract of collection of octroi to a party. Party was under obligation to pay a fix sum to the Corporation. In both these cases the Contractor did not get any amount from the Corporation which is contemplated under section 194C.

2. In view of this, Judgments below are found to be correct. Appeals stand dismissed.

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

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aaa/-