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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1360 OF 2013

The Commissioner of Income Tax-6, Mumbai ..Appellant.
V/s.
Legrand India Pvt. Ltd. ..Respondent.

Mr. Suresh Kumar with Mr.Sham Walve for the appellant.
Mr.Durga Prasad Poojari i/b. M/s. PDS Legal for the respondent.

CORAM : S.C.DHARMADHIKARI AND A.K. MENON, JJ.

DATED : 10TH APRIL, 2015

P.C. :-

1. This appeal by the revenue challenges the order passed by the Income Tax Appellate Tribunal dated 5th October, 2012 in Income Tax Appeal No.1504/Mum/2009. The assessment year is 2004-05. Mr.Suresh Kumar submits that the question of law on page 3 of the paper-book is a substantial question of law.

2. However, when attention of Mr.Suresh Kumar was invited by the assessee's Advocate to a judgment of the Hon'ble Supreme Court in the case of **Commissioner of**

Income-Tax V/s. Punjab Stainless Steel Industries reported in **[2014] 364 ITR 144 (SC)**, it is clearly conceded that the question of law stands answered in favour of the assessee and against the revenue. In the circumstances, as the question is covered, we cannot entertain the appeal. It does not raise any substantial question of law and is accordingly dismissed. No order as to costs.

(A.K.MENON, J.) **(S.C.DHARMADHIKARI, J.)**