IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 719 OF 2014

Commissioner of Income Tax-2	**}**	**Appellant**
versus		
Shri Nusli N. Wadia	**}**	**Respondent**

Mr. Suresh Kumar for the Appellant.

Mr. J. D. Mistri-Senior Advocate with Mr. Atul K. Jasani for the Respondent.

CORAM :- S. C. DHARMADHIKARI &
A. K. MENON, JJ.

DATED :- MARCH 26, 2015

P.C. :-

This Appeal is directed against the order dated 17th September, 2013 passed by the Income Tax Appellate Tribunal, Bench at Mumbai. The said order was passed by the Tribunal on the Revenue's Appeal concerning the assessment year 2008-09, which was directed against the first appellate authority's order dated 24th August, 2011.

2) Beyond following its view on same facts and for earlier assessment years, the Tribunal has done nothing which would enable us to conclude that there is any substantial question of law. Para 5 of the Tribunal's order refers to some deductions/claim/question.

3) That was the issue for prior assessment years 2006-07 and 2007-08 and dealt with by the Tribunal in the Appeals concerning these years. The Tribunal found that no distinction on facts has been made for the assessment year in question. The treatment given by the Tribunal to the same claim or question was therefore followed and applied.

4) The Tribunal's order for the earlier assessment year was questioned in the Assessee's own case by the Revenue. It filed an Appeal, namely, Income Tax Appeal No. 509 of 2012, which we have dismissed partially on 9th October, 2014. That partial rejection is of the same questions as are being formulated by the Revenue in the memo of Appeal for the assessment year in question. In the circumstances and when the Revenue is fairly stating that the question is same, the issue is same, then, the order passed by us would apply with full force. Following that view, we dismiss this Appeal. There shall be no order as to costs.

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