

sbw

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

INCOME TAX APPEAL NO.1693 OF 2012

The Commissioner of Income Tax-II

..Appellant

-Versus-

Vijay Ramchandra Shirsat

C/o Shah Khandelwal Jain & Associates

..Respondent

.....

Mr. Vimal Gupta, Senior Counsel, i/b. Vipul Bajpayee for the Appellant.
None for the Respondent.

.....

**CORAM: S.C. DHARMADHIKARI
AND
S. P. DESHMUKH, JJ.**

DATE :- 7th JANUARY, 2015.

PC.:

Mr. Vimal Gupta, learned Senior Counsel, appearing on behalf of the Revenue in support of this Appeal which challenges the common order of the Tribunal dated 29th September, 2011 has brought to our notice an order dated 31st October, 2014 rendered in Income Tax Appeal No.1387 of 2012 by a Division Bench of this Court to which one of us (Shri S. C. Dharmadhikari, J.) was a party. The Assessee is the same so also the question of law termed as substantial. Having perused that order and the question framed by the Revenue at page 3 of the present Appeal paper book, we are satisfied that the order passed by the Division Bench covers

the point and issue. The Revenue's Appeal has been dismissed holding that it does not raising any substantial question of law. Following that order and nothing contrary thereto having been brought on record, we proceed to dismiss this Appeal. It also does not raise any substantial question of law. It is, accordingly, dismissed. No costs.

(S. P. DESHMUKH, J.)

(S.C. DHARMADHIKARI, J.)

wadhwa