IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.462 OF 2013
IN
INCOME TAX APPEAL NO.6834 OF 2010

Linklaters .... Applicant
In the matter between
Linklaters .... Appellant
Vs.
The Income Tax Officer, International
Taxation, Ward 1(1)(2), Mumbai .... Respondent

Mr. Naresh Thakker with Mr. Anay Banhatti and Ms Shweta Rajan i/b Mr. Madhur Baya for the Appellant.
Mr. Arind Pinto for the Respondent.

CORAM: M.S. SANKLECHA &
N.M. JAMDAR, JJ.

DATE : 17 JULY 2015

P.C:

1. By this notice of motion, the applicant seeks interim relief restraining the respondent/revenue from, in any manner, giving effect to the order of the Tribunal, dated 16-7-2010, impugned in the above appeal. The impugned order is passed in respect of Assessment Year 1995-96.

2. This appeal has been admitted on 30-4-2014. This Court had by an order dated 6-1-2014 granted ad-interim relief against implementation and execution of the impugned order dated 16-7-2010. This was on the basis that the issues arising in this appeal *prima facie* stand concluded in favour of the appellant by the decision of the Special Bench of the Income Tax Appellate Tribunal in the case of **Clifford Chance v. Deputy Commissioner of Income Tax** {318 ITR Page 237} which had occasion to also consider the scope of amendments made to Section 9 of the Income Tax Act, 1961 in 2010 with retrospective effect from 1-6-1997. Further, nothing has been shown to us by the revenue of steps taken pursuant to order of the Special Bench of the Income Tax Appellate Tribunal in the case of Clifford Chance (supra). Moreover, the revenue has not pointed out any distinguishing features which would make the decision of the Special Bench of the Income Tax Appellate Tribunal in Clifford Chance (supra) inapplicable to the present facts.

3. In the above view, the ad-interim relief which was granted in terms of prayer clause (b) on 6-1-2014 is now confirmed into interim relief, pending the final disposal of the appeal. Notice of motion stands disposed of in the above terms.

(N.M. JAMDAR, J.) (M.S. SANKLECHA, J.)