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

INCOME TAX APPEAL NO.1694 OF 2012

Director of Income Tax (Exemption) ..Appellant
-Versus-
M/s. Otters Club ..Respondent

....
Mrs. S. V. Bharucha for the Appellant.
Mr. Atul K. Jasani for the Respondent.
....

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

DATE :- 7th JANUARY, 2015.

P.C.:

The Revenue is in Appeal against the order passed by the Income Tax Appellate Tribunal, Bench at Mumbai, dated 6th September, 2011. The Income Tax Appeal No.4494 of 2010 which was before the Tribunal pertains to assessment year 2006-07.

2] Mrs. Bharucha, learned counsel, appearing on behalf of the Revenue submits that the questions of law at page 6 of the paper book arise for consideration in this Appeal. However, she fairly invites our attention to the finding in the impugned order where the Tribunal followed its orders in the case of this very Assessee for earlier assessment years. Those orders dealt with the same factual and legal questions. Those earlier orders or at least some of them were questioned before this Court and in that regard Mrs. Bharucha invites our attention to the orders rendered by this Court on 4th August, 2011 in Income Tax Appeal No.2297 of 2010 and 5th December, 2011 in Income Tax Appeal Nos.193 and 194 of 2011. The question of law is the same and equally the Assessee. Both these Appeals have been dismissed by this Court. In these circumstances and no contrary material having been placed on record by the Revenue, we have no alternative but to dismiss the present Appeal. The Appeal is, therefore, dismissed as it does not raise any substantial question of law. No costs.

(S. P. DESHMUKH, J.) **(S.C. DHARMADHIKARI, J.)**

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