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

INCOME TAX APPEAL NO.1159 OF 2013

The Commissioner of Income Tax-2 ..Appellant
-***Versus***-
M/s. Shree Changdeo Sugar Mills Ltd. ..Respondent

....

Mr. Suresh Kumar for the Appellant.
Mr. A. K. Sharma a/w P. C. Tripathi for the Respondent.

....

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

DATE :- 31st MARCH, 2015.

P.C.:

The questions of law and stated to be substantial according to Mr. Suresh Kumar are found at page 5 of the paper book. They arise from the order passed by the Income Tax Appellate Tribunal, Mumbai, dated 19th October, 2012 in Income Tax Appeal No.380/Mum/2002 for the assessment year 1996-97.

2] These very questions had been proposed by the Revenue as substantial question of law and in the case of Commissioner of Income Tax V/s. M/s. Bharat Bijlee Ltd. Mr. Suresh Kumar fairly states that the Income Tax Appeal No.2153 of 2011 in relation to M/s. Bharat Bijlee Ltd. and involving same questions was dismissed by this Court on 9th May, 2014.

3] The only contention raised by Mr. Suresh Kumar is that the Revenue has not accepted the Division Bench judgment of this Court and has approached the Hon'ble Supreme Court of India. By an order passed by the Hon'ble Supreme Court of India on 4th December, 2014, notice has been issued and the matter is listed along with the Special Leave Petition (Civil) bearing No.17473 of 2012.

4] The copy of the order of the Hon'ble Supreme Court is also produced by Mr. Suresh Kumar. After hearing Mr. Suresh Kumar at length, we do not find as to how a binding judgment can be ignored by us and of this Court simply because the matter has been carried to the Hon'ble Supreme Court by the Revenue and the Hon'ble Supreme Court only has issued notice. In the circumstances, following our judgment in M/s. Bharat Bijlee Ltd., we hold that the present Appeal does not raise any substantial question of law. All questions in this Appeal stand answered in terms of this judgment and against the Revenue. The Appeal is, accordingly, dismissed. No costs.

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

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