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

INCOME TAX APPEAL NO. 2026 OF 2013

The Commissioner of Income Tax-II ..Appellant
Vs.
M/s V.J. Associates ..Respondent

....

Mr. Suresh Kumar, Advocate i/b Vipul Bajpayee for Appellant.
Mr. Mihir Naniwadekar, Advocate for Respondent.

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CORAM : M.S. SANKLECHA &
G.S. KULKARNI, JJ.
DATED : 27 OCTOBER 2015

P.C.:

This appeal under Section 260A of the Income Tax Act, 1961 (the 'Act'), challenges the order dated 5 October 2012 passed by the Income Tax Appellate Tribunal (the 'Tribunal') for the Assessment Year 2006-07.

2. The revenue has formulated the following question of law for our consideration:

> "Whether on the facts and circumstances of the case, the Tribunal erred in holding that the clarification of the built-up area introduced by way of section 80IB(14)(a) with effect from 01.04.2005 can only

be applied to projects which have been sanctioned after 01.04.2005.?"

3. The impugned order of the Tribunal is a common order passed for the Assessment Years 2006-07 and 2007-08. The revenue had filed an appeal being Income Tax Appeal No. 1579/2013 against the common order of the Tribunal for the Assessment Year 2007-08. This Court did not entertain the appeal for the Assessment Year 2007-08 by order dated 27 July 2015 on agreed position of the parties that the controversy stands concluded in favour of the respondent-assessee by the decision of this Court in CIT Vs. Raviraj Kothari Punjabi Associates in Income Tax Appeal No. 1628/2013 rendered on 24 April 2015. For the same reason as above, the question as proposed in this appeal also stands concluded against the revenue.

4. In view of the above, the proposed questions of law does give rise to any substantial question of law, hence not entertained.

5. Accordingly, appeal is dismissed.

[G.S. KULKARNI, J] **[M.S. SANKLECHA, J.]**