sbw

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

INCOME TAX APPEAL NO.1857 OF 2013

The Commissioner of Income Tax-III, Pune ..Appellant
-***Versus***-
Anil Vasant Barde ..Respondent

WITH
INCOME TAX APPEAL NO.2108 OF 2013
WITH
INCOME TAX APPEAL NO.642 OF 2014
WITH
INCOME TAX APPEAL NO.643 OF 2014
WITH
INCOME TAX APPEAL NO.644 OF 2014
WITH
INCOME TAX APPEAL NO.645 OF 2014
WITH
INCOME TAX APPEAL NO.661 OF 2014

....
Mr. Tejveer Singh for the Appellant.
....

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

DATE :- 23rd APRIL, 2015.

P.C.:

In all these appeals, the following questions are proposed as substantial questions of law:-

"(i) Whether the ITAT has erred in law as well as on facts in not appreciating that the terms and conditions of Exit

Option Scheme of RBI were different from the terms and conditions of Exit Option Scheme framed by SBI?

(ii) Whether the ITAT has erred in relying upon the Board's Circular which was with regard to RBI's Exit Option Scheme and not SBI's Exit Option Scheme is not eligible?

(iii) Whether the ITAT has erred in not taking into consideration for Board's Circular which explicitly states that SBI's Exit Option scheme is not eligible for exemption under section 10(10C) of the IT Act?

(iv) Whether the ITAT has erred in allowing the assessee's appeal without considering the fact that the guidelines laid down at clause (iii) and (iv) under Rule 2BA of the I.T. Rules, 1962 have not been fulfilled?"

2] All these questions, more or less, are common to the above Appeals.

3] When these appeals were called out, Mr. Tejveer Singh fairly states that on 9th April, 2015 in Income Tax Appeal Nos.1494/2013, 1495/2013 and 1498/2013 which were filed by the revenue in the case of similarly situated employees, we have not entertained any of these questions and dismissed the revenue's appeals. We have assigned elaborate reasons for not entertaining these appeals. Since the facts and questions of law are identical to the above appeals which have been dismissed by us on 9th April, 2015, it is fairly conceded that each of these appeals may be dismissed as they do not raise any substantial questions of law. They are also accordingly dismissed as covered by our order dated 9th April, 2015 in the above appeals. The appeals are dismissed. There shall be no order as to costs.

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

wadhwa