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

INCOME TAX APPEAL NO. 1850 OF 2013

WITH

INCOME TAX APPEAL NO. 1856 OF 2013

The Commissioner of Income Tax-24 ..Appellant

Vs.

M/s Silvassa Wooden Drums ..Respondent

....

Mr. Arvind Pinto, Advocate for Appellant in ITXA 1850/2013.
Mr. A.K. Saxena, Advocate for Appellant in ITXA 1856/2013.
Mr. Niraj Sheth a/w B.G. Walve, Advocates i/b Rajesh Shah & Co.

....

CORAM : M.S. SANKLECHA &
G.S. KULKARNI, JJ.
DATED : 5 OCTOBER 2015

P.C.:

These appeals by the appellant under Section 260A of the Income Tax Act, 1961 (the 'Act') challenges the common order dated 2 January 2013 passed by the Income Tax Appellate Tribunal (the 'Tribunal'). The common impugned order is in respect of the Assessment Years 2006-07 and 2007-08.

2. Mr. Arvind Pinto, the learned Counsel for the apellant urges following question of law for our consideration:

> "Whether on the facts and circumstances of the present case the process of galvanizing of H.R. strips/Coils/CR Coils amounts to manufacture/ production of article/thing entitling the assessee to deduction u/s. 80IB?"

3. Mr. Arvind Pinto very fairly states that an identical question had been raised by the revenue in respect of the Assessment Year 2004-05 arising from the same impugned order dated 2 January 2013 before this Court being Income Tax Appeal No. 1364/2013 (CIT Vs. Silvassa Wooden Drums). On 7 April 2015, this Court dismissed the revenue's appeal No. 1364/2013. Mr. Pinto further states that the above decision dated 7 April 2015 of this Court has been accepted by the revenue and is not being challenged by the revenue before the Apex Court.

4. In view of the above, the identical question as formulated in both the appeals does not give rise to any substantial question of law. This is so as the same is covered by the binding decision of this

Court rendered on 7 April 2015 in the respondent-assessee's own case (supra).

5. Accordingly, both the appeals are dismissed. No order as to costs.

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

CERTIFICATE

Certified to be true and correct copy of the original signed Order.