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

INCOME TAX APPEAL NO. 1655 OF 2013

The Commissionerof Income Tax-2 … Appellant

v/s

M/s. L&T Welfare Company Ltd. … Respondent

Mr.Suresh Kumar for the appellant.

Mr.Atul Jasani for the respondent.

CORAM: M.S. SANKLECHA &
N.M. JAMDAR, JJ.

DATED : 16TH JUNE, 2015

P.C.:

This appeal by the revenue under Section 260-A of the Income Tax Act, 1961, challenges the order dated 16 November 2012 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order allowed the appellant's application only for correcting a mistake in the title of the order dated 12 August 2011. Otherwise the order dated 12 August 2011 on merits allowing the respondent assessee's appeal was undisturbed.

2 The impugned order merely corrects the title of the earlier order dated 12 August 2011 indicating the array of parties. This

correction of the title by the impugned order does not lead to any substantial question of law. Accordingly, there is no reason to entertain the present appeal.

3 In any event, the question as proposed in this appeal would really arise out of the order of the Tribunal dated 12 August 2011 on merits of the respondent assessee's appeal. The aforesaid order dated 12 August 2011 has merely restored the issue to the Assessing Officer to consider the matter afresh in the light of the decision of this Court in ***Godrej & Boyce Manufacturing Co. Ltd. v/s D.C.I.T.***, reported in ***328 ITR 81*** for the Assessment Year 2006-07. The questions as formulated by the revenue even if taken as arising from order dated 12 August 2011 also do not give rise to any substantial question of law.

3 Accordingly, the appeal is dismissed. No order as to costs.

(N. M. JAMDAR, J.) ***(M.S. SANKLECHA, J.)***