IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.1254 OF 2013

The Commissioner of Income Tax-8 .... Appellant
Vs.
M/s. SITEL India (P) Ltd. .... Respondent

Mr. Arvind Pinto for the Appellant.
Mr. Udit Mendiratta i/b Trilegal for the Respondent.

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

DATE: APRIL 13, 2015

P.C:

1. Having heard Mr. Pinto, appearing on behalf of the Revenue in support of this Appeal, and noticing that a Division Bench Judgment of this Court in the case of **The Commissioner of Income Tax-8, Appellant vs. M/s. Gem Plus Jewellery India Ltd., Respondent** {*Income Tax Appeal No.2426 of 2009*}, decided on

23-6-2010, covers the question against the Revenue and in favour of the assessee, we proceed to dismiss this Appeal.

2. We cannot accept the argument of the Revenue that the matter is pending in the Supreme Court and the Revenue has not accepted the Judgment of this Court in M/s. Gem Plus Jewellery India Ltd. (supra). So long as the Division Bench Judgment decides an identical question of law, then we cannot entertain this Appeal. In such situations, no substantial question of law can be said to be arising for our consideration and determination. That a party is aggrieved by the Judgment of this Court and, therefore, has approached the higher Court and the matter is pending in the higher Court, would not be enough to entertain Appeals and in ignorance of a binding Judgment. In these circumstances, this Appeal cannot be

entertained. It does not raise any substantial question of law. It is accordingly dismissed. No costs.

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