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

INCOME TAX APPEAL NO. 1309 OF 2013

The Director of Income Tax	**}**	
(Exemptions)	**}**	
versus		
M/s. Gharda Foundation	**}**	**Respondent**

Mr. A. R. Malhotra for the Appellant.
Mr. Atul K. Jasani for the Respondent.

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

DATED :- MARCH 26, 2015

P.C. :-

Mr. Malhotra submits that the present Appeal of the Revenue is directed against the order dated 10th December, 2012 passed by the Income Tax Appellate Tribunal, Bench at Mumbai. The assessment year in question is 2008-09.

2) In the impugned order, the Tribunal has applied and followed its earlier view and order which has been rendered in Income Tax Appeal No. 5768/Mum/2010 for assessment year 2007-08. That Tribunal order dated 23rd December, 2011 was challenged before this Court by the Revenue in Income Tax Appeal No. 1217 of 2012. A Division Bench of this Court, to which, one of us (S.C.Dharmadhikari,

J.) is a party, considered an identical question as is raised before us in the present Appeal formulated at page 3 of the Appeal paper book. This question was dealt with by the earlier Division Bench and it was held that the same is not a substantial question of law. The Appeal of the Revenue was dismissed. Following that order, applying it to the same set of facts and circumstances and no distinguishing features being brought out, we proceed to dismiss this Appeal as well. It does not raise any substantial question of law. It is dismissed accordingly.

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