IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.1245 OF 2013

Jyoti Ceramic Industries
P. Ltd. .... Appellant
Vs.
Addl. Commissioner of Income
Tax, Range-5(2) & Anr. .... Respondents

Mr. K. Gopal with Mr. Jitendra Singh for the Appellant.
Mrs. S.V. Bharucha for the Respondents.

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

DATE: APRIL 13, 2015

P.C:

Having heard Mr. Gopal and Mrs. Bharucha and perusing the order of the Tribunal from which this Appeal arises, we are of the view that the two questions at page 12, para 4(A) and (B), cannot be entertained for the revenue impact is too meagre and negligible. We clarify that only on that ground and following our order, dated 16-3-2015, passed in Income Tax Appeal No.286 of 2013, we dismiss this Appeal. Both questions of law are kept open for being decided in an appropriate case.

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