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

INCOME TAX APPEAL NO. 1442 OF 2013

The Commissioner of Income Tax, Central IV … Appellant

v/s

Roha DyeChem Pvt. Ltd. … Respondent

Mr.Arvind Pinto for the appellant.

None present for the respondent.

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

DATED : 9TH JUNE, 2015

P.C.:

This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 challenges the order dated 31 January 2013 passed by the Income Tax Appellate Tribunal, Mumbai. The impugned order relates to the Assessment Year 2003-04.

2 The appellant has formulated the following question of law for our consideration :-

"Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was justified in law to direct the Assessing Officer to recompute the quantum of deduction under

Section 80HHC of the Income Tax Act without deducting the deduction under Section 80IB of the Act while ignoring the clear provisions of Section 80IB (9) of the Act."

3 By the impugned order the Tribunal has allowed the respondent assessee's appeal by following the decision of this Court in ***Associate Capsules Pvt. Ltd. v/s Deputy Commissioner of Income Tax,*** reported in ***333 I.T.R. 42 (Bom.).*** The impugned order also relies upon the fact that in the respondent assessee's own case for the assessment year 2001-02 it had by an order dated 20 May 2011 on identical issue, allowed respondent assessee's appeal by following the decision of this court in ***Associate Capsules Pvt. Ltd.*** (supra). The Revenue has not pointed out any distinguishing features in the present case warranting a view different from that taken by this Court in ***Associate Capsules Pvt. Ltd.*** (supra) and in the assessee's own case.

4 In the circumstances, no fault can be found with the impugned order of the Tribunal in having followed the decision of the jurisdictional Court. Accordingly, no substantial question of law arises. Appeal dismissed. No order as to costs.

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