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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1606 OF 2013

Commissioner of Income Tax-7, Mumbai ..Appellant.
V/s.
M/s. Palm Springs Estate Pvt. Ltd. ..Respondent.

Mrs.S.V.Bharucha for the appellant.
Mr.Hiro Rai with Mr.Subhash S. Shetty for the respondent.

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

DATED : 22ND APRIL, 2015

P.C. :-

Having heard Mrs.Bharucha, learned counsel appearing for the revenue in support of this appeal, we do not find that the Tribunal's order raises any substantial question of law. The Tribunal has found that the Commissioner referred to the correct legal position. The Tribunal found that the said legal position also applies in the facts and circumstances and the stand of the respondent-assessee. In the circumstances, no substantial question of law arises for our consideration in this appeal. The appeal is dismissed. No order as to costs.

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