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

INCOME TAX APPEAL NO. 1597 OF 2013

Director of Income Tax (IT)-I, Mumbai ..Appellant

Vs.

Satellite Television Asian Region Ltd. ..Respondent

....

Mr. Tejveer Singh, Advocate for Appellant.
Mr. Porus Kaka, Senior Advocate a/w P.C. Tripathi, Advocate i/b Atul Jasani for Respondent.

....

CORAM : M.S. SANKLECHA &
N.M. JAMDAR, JJ.
DATED : 7 JULY 2015

P.C.:

This appeal by revenue challenges the order dated 23 January 2013 passed by the Income Tax Appellate Tribunal (the 'Tribunal'). The impugned order relates to the Assessment Year 1998-1999.

2. The revenue has proposed the following question of law for our consideration:

> "Whether, on the facts and circumstances of the case and in law, the Tribunal has erred in holding that penalty under section 271(1)(c) is not imposable?"

3. It is an agreed position between the Counsel that the issue arising herein stands covered against the revenue and in favour of the respondent-assessee by the decision of this Court dated 16 June 2015 rendered in the revenue's appeal being Income Tax Appeal No. 1667/2013 in respect of the respondent-assessee itself. The above appeals on identical facts was in respect of Assessment Year 1999-2000.

4. In view of the above, no substantial question of law arises for our consideration. Accordingly, the appeal is dismissed.

[N.M. JAMDAR, J] **[M.S. SANKLECHA, J.]**