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

**INCOME TAX APPEAL NO.1470 OF 2013**

The Commissioner of Income Tax-2 ..Appellant
-***Versus***-
M/s. Tata Petrodyne Ltd. ..Respondent

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Mr. Suresh Kumar for the Appellant.
Mr. Mandar Vaidya a/w Srihari M. Iyer for the Respondent.

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

**DATE :- 8th APRIL, 2015.**

P.C.:

The questions herein are more or less identical and which are already the subject matter of Income Tax Appeal No.1469 and 1471/2013 which have been disposed of by us today. Even the additional question arising therein is stated to be covered by a Division Bench judgment of this Court in the case of Godrej & Boyce Mfg. Co. V/s. Deputy Commissioner of Income Tax reported in 328 ITR 81.

2] In the light of this conclusion, even this Appeal does not raise any substantial question of law. It is, thus, dismissed. No costs.

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