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

INCOME TAX APPEAL NO.1469 OF 2013
WITH
INCOME TAX APPEAL NO.1471 OF 2013

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

....

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

....

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

DATE :- 8th APRIL, 2015.

P.C.:

These two Income Tax Appeals challenging the order of the Income Tax Appellate Tribunal, Bench at Mumbai, for distinct assessment years involve identical questions. The Tribunal's order dated 11/23 January, 2013 is challenged and the assessment years are 2005-06 and 2007-08.

2] The questions of law are proposed at page 3 and 4 of the paper book but Mr. Suresh Kumar, the learned counsel, appearing for the Revenue in support of this Appeal fairly concedes that these very questions were dealt with by this Court and in the case of the same assessee. The order passed on 20th November, 2014 by a Division Bench of this Court to which one of us was a party (Shri S.C. Dharmadhikari, J.) in Income Tax Appeal No.1322/2012 is relied upon. The copy of the said order is provided to us.

3] Upon perusal of this order and the questions proposed, we are of the view that the controversy is squarely covered by this Division Bench order.

4] Once the parties concede this position, then, these Appeals do not raise any substantial questions of law. Accordingly, the Appeals are dismissed. No costs.

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

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