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

INCOME TAX APPEAL NO. 1717 OF 2013

Commissioner of Income Tax, Central-III … Appellant

v/s

Apar Industries Ltd. … Respondent

Mr.Ashok Kogantale i/by Padma Diwakar for the appellant.

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

DATED : 14TH JULY, 2015

P.C.:

This appeal by the revenue challenges the order dated 20 February 2013 passed by the Income Tax Appellate Tribunal (the Tribunal). By the impugned order the Tribunal disposed of appeals for the assessment years 2002-03, 2003-04 and 2004-05. This appeal relates to Assessment Year 2003-04.

2 The question of law framed for our consideration reads as under :

"Whether on the facts and in the circumstances of the case the Tribunal in law was justified in directing the Assessing Officer to re-adjudicate the issue and examine the seized material vis-a-vis legal principle laid down by the Special Bench in the case of All Cargo Global Logistics Ltd. & ors. v/s D.C.I.T., reported in (2012) 147 TTJ (Mumbai) (SB) 513, for which an appeal is pending before the jurisdictional High Court ?

3 Mr.Kotangale, learned counsel appearing for the revenue very fairly states that this very issue, in the respondent assessee's own case, was under consideration for this Court for the Assessment Year 2003-04 in Income Tax Appeal No.1669 of 2013. This Court by an order dated 8 May 2015 dismissed the revenue's appeal as the revenue's appeal from the decision of the Special Bench in ***All Cargo Global Logistics Ltd. & ors. v/s D.C.I.T.***, reported in ***(2012) 137 ITD 287,*** had been upheld.

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

5 Appeal dismissed. No order as to costs.

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