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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.6850 OF 2010

The Commissioner of Income Tax-12,Mumbai ..Appellant.
V/s.
Monika India ..Respondent.

INCOME TAX APPEAL NO.482 OF 2011

The Commissioner of Income Tax-12, Mumbai ..Appellant.
V/s.
Sanjeev Wollen Mills ..Respondent.

Mr.Abhay Ahuja for the appellant.
Mr.S.P.Goyal – respondent in person.

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

DATED : 5TH MAY, 2015

P.C. :-

1. When both these matters were placed for admission and since they raise common questions, it is fairly conceded on behalf the revenue that a Division Bench judgment of this Court in Income Tax Appeal No.114 of 2012 and connected matters decided on 4th July, 2014 answers these questions against the revenue and in favour of the assessee.

2. Therefore, the view taken by the Income Tax Appellate Tribunal in favour of the assessee deserves to be sustained. Since the questions of law are covered by the judgment of the Division Bench of this Court, to which one of us (S.C.Dharmadhikari, J.) is a party, we dismiss both these appeals of the revenue. They do not raise any substantial questions of law. There will be not order as to costs.

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