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

INCOME TAX APPEAL NO.2103 OF 2013

Commissioner of Income Tax-III, Pune .. Appellant

v/s.

Shri. Shriram Hiralal Soni ..Respondent

Mr. Tejveer Singh for the appellant
Mr. F.V. Irani a/w Atul Jasani for the respondent

**CORAM : M.S. SANKLECHA &**
**G.S. KULKARNI, J.J.**
**DATED : 14th DECEMBER, 2015.**

**P.C.**

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 28th February, 2013 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2000-01.

2. Mr. Tejveer Singh, learned Counsel for the Revenue urges following question of law for our consideration :-

*"(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal is correct in setting aside the penalty order passed by the Commissioner of Income Tax*

*(A) and directing the Assessing Officer to re-visit the issue of penalty levied u/s 271(1)(c) of the Income Tax Act ?"*

3. The common impugned order of the Tribunal has disposed of penalty proceedings for the Assessment Years 1998-1999, 1999-2000, 2000-01, 2001-02, 2002-03 and 2003-04. Being aggrieved the Revenue filed Income Tax Appeal Nos. 1692/2013, 2106/2013, 2107/2013, 2397/2013 and 2004/2013 i.e. for all assessment years except Assessment Year 2000-01. All the above appeals were dismissed by a common order on 12th August, 2015. It is an agreed position between the parties that this appeal for Assessment Year 2000-01 would also be covered by the order dated 12th August, 2014.

4. In the above view, for the reasons indicated in our order dated 12th August, 2015, the question as proposed does not give rise to any substantial question of law.

Accordingly, the Appeal is dismissed. No order as to costs.

**(G.S. KULKARNI, J.)** **(M.S. SANKLECHA, J.)**