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

INCOME TAX APPEAL NO. 1691 OF 2013

Commissioner of Income Tax, Central-II, Mumbai ..Appellant

Vs.

M/s Haware Engineers & Builders Pvt. Ltd. ..Respondent

....

Mr. Ashok Korangale, Advocate i/b Padma Divakar for Appellant.
Mr. Mihir Naniwadekar, Advocate for Respondent.

....

CORAM : M.S. SANKLECHA &
N.M. JAMDAR, JJ.
DATED : 3 AUGUST 2015

P.C.:

This appeal by revenue challenges the order dated 4 April 2013 passed by the Income Tax Appellate Tribunal (the 'Tribunal') in respect of the Assessment Year 2007-08.

2. Following question of law are proposed by revenue for our consideration:

> "1. Whether, on the facts and circumstances of the case and in law, the Tribunal was justified in holding that the deduction u/s. 80IB(10) of the Income Tax Act, 1961 is admissible to a Housing

> Project on the size of two plots of land together making minimum area of one acre, when clause (b) of Section 80IB(10) of the Act prescribes that the project should be on the size of the land which has a minimum area of one acre?
>
> 2. Whether, on the facts and circumstances of the case and in law the Tribunal was justified in holding that the deduction u/s.80IB(10) of the Act is admissible to a Housing Project comprising of residential and commercial units?"

3. Mr. Korangale, the learned Counsel appearing for revenue very fairly states that the impugned order of the Tribunal has followed its orders dated 4 May 2012 for the Assessment Years 2005-06 and 2006-07. Being aggrieved, the revenue had filed two appeals in respect of the order dated 4 May 2012 for each of the two Assessment Years i.e. 2005-06 (Income Tax Appeal No. 164/2013) and 2006-07 (Income Tax Appeal No. 1668/2012). This Court by orders dated 4 December 2014 and 9 January 2015 in respect of Income Tax Appeal Nos. 1668/2012 and 164/2013 respectively were not entertained as it did not give rise to any substantial question of law.

4. In view of the above, following the above two orders of this Court, we find no substantial question of law arising for our consideration in this appeal.

5. Accordingly, appeal is dismissed.

[N.M. JAMDAR, J] **[M.S. SANKLECHA, J.]**