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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.650 OF 2013

Director of Income Tax (IT)-I, Mumbai

..Appellant.

V/s.

Carol Info Services Ltd.

..Respondent.

Mr.Tejveer Singh for the appellant.

Mr.Percy Pardiwalla, Senior Advocate with Mr.Atul K.Jasani for the respondent.

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

DATED : 23RD MARCH, 2015

P.C. :-

Having heard both sides and finding that the question of law has been answered by a judgment of the Hon'ble Supreme Court in the case of **Union of India V/s. Tata Chemicals Ltd.** reported in **[2014] 363 ITR 658(SC)**, the same cannot be termed as substantial. Based on the answer in favour of the assessee and against the revenue by the said judgment, the appeal has no merits and is dismissed. No order as to costs.

(A.K. MENON, J.)

(S.C.DHARMADHIKARI, J.)