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

INCOME TAX APPEAL NO. 2127 OF 2013

The Commissioner of Income Tax-III,
Thane .. Appellant
v/s.
Bhavesh C. Mehta ..Respondent

Mr. Tejveer Singh for the appellant

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 19th April, 2013 passed by the Income Tax Appellate Tribunal, Mumbai.

2. The impugned order dated 19th April, 2013 disposes of proceedings initiated against the Respondent Assessee for levy of penalty under Section 271(1)(c) of the Income Tax Act for the Assessment Years 2006-07 and 2007-08 . This appeal relates to Assessment year 2007-08.

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

> *"(i) Whether the Tribunal erred in law in failing to appreciate the penal provisions of Section 271(1)(c) are attracted in the case of the assessee as the concealment of income was detected by the A.O. after detailed inquiry?"*

4. The Revenue had preferred Income Tax Appeal No.2091 of 2013 in this Court from the impugned order to the extent it related to the Assessment Year 2006-07. This Court by order dated 23rd November, 2015 came to the conclusion that the question as framed does not give rise to any substantial question of law. The grievance of the Revenue in their Appeal being Appeal No.2091 of 2013 as well as in this appeal are identical. Consequently, for the reasons set out in our order dated 23rd November, 2015 dealing with the Revenue's appeal for the Assessment Year 2006-07, the questions as framed in the present appeal also do not give rise to any substantial question of law.

5. Accordingly, the appeal is dismissed.

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