IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.268 OF 2014

Commissioner of Income Tax. ...Appellant

Vs.

M/s.Universal Medicare Pvt.Ltd. ...Respondent

....

Mr.A.R.Malhotra with Mr.N.A.Kazi, for Appellant.

Mr.Sameer Dalal, for the Respondent.

....

CORAM : M.S. SANKLECHA &
G.S. KULKARNI, JJ.

DATED : 26 OCTOBER 2015

P.C.:

1. This appeal under Section 260-A of the Income Tax Act,1961 (the Act), challenges the order dated 24 July 2013 passed by the Income Tax Appellate Tribunal (the Tribunal) for the Assessment Year 2007-08.

2. The Revenue has urged the following question of law for our consideration:-

> “(A) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in setting aside the issue of disallowance under Section 14A of the Income Tax Act,1961 read with Rule 8D of Income Tax Rules, relying on the decision of the Hon'ble Jurisdictional High Court in the case of 'Godrej & Boyce Manufacturing Co.Ltd. (328 ITR 81 (Bom.)), which is not accepted by the Revenue and a SLP is filed before the Hon'ble Supreme Court?”

3. The Tribunal by the impugned order restored the issue of disallowance to be made under Section 14A of the Act to the Assessing Officer on adopting a reasonable basis and not under Rule 8D of the Income Tax Rules. This is so as the Assessment Year involved is 2007-08. The impugned order while restoring the issue to the Assessing Officer has placed reliance upon the decision of this Court in the case “**Godrej & Boyce Mfg.Co. Ltd. Vs. DCIT, (328 ITR 81)**”.

4. In view of the above, no fault can be found with the impugned order of the Tribunal. Therefore, the question as proposed does not give rise to any substantial question of law. Hence not entertained.

5. Accordingly, the appeal is dismissed. No order as to costs.

[G.S. KULKARNI, J] **[M.S. SANKLECHA, J.]**