

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

INCOME TAX APPELA NO. 164 OF 2013

Commissioner of Income Tax, Central-II	}	Appellant
versus		
M/s. Haware Engineers & Builders Pvt. Ltd.	}	Respondent

Mr. Ashok N. Kotangle with Mr. Arun D. Nagarjun i/b. Ms. Padma Divekar for the Appellant.

Mr. Mihir Naniwadekar for the Respondent.

**CORAM :- S.C.DHARMADHIKARI &
S.P.DESHMUKH, JJ.
DATED :- JANUARY 9, 2015**

P.C. :-

The present Appeal challenges the order passed by the Tribunal dated 4th May, 2012 Annexure 'E'. The assessment year in question is 2005-06.

2) The questions of law at page 6 of the Appeal paper book are identical to one dealt with by this Court in Income Tax Appeal No.1668 of 2012 and of the same Assessee. On 4th December, 2014, the Revenue's Appeal challenging identical order of the Tribunal has been dismissed. The Division Bench, to which, one of us (S. C. Dharmadhikari, J.) was a party, held that the controversy raised by the Revenue stand concluded against it by the Judgment referred in para 2

of the order dated 4th December, 2014 rendered in Income Tax Appeal No. 1668 of 2012.

3) In these circumstances and when the questions at page 6 of the paper book are identical to one dealt with in the order referred above, we are of the view that the present Appeal does not raise any substantial question of law. It is therefore dismissed. No costs.

(S.P.DESHMUKH, J.)

(S.C.DHARMADHIKARI, J.)