IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

Income Tax Appeal No.91 of 2013
(The Commissioner of Income Tax-III, Nagpur .vs. M/s. Prajwal Nagari Sahakari Pat Sanstha, Nagpur)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

CORAM : B.P.DHARMADHIKARI &
A.P.BHANGALE, JJ.

DATE : 10.3.2015.

Heard Mr.Anand Parchure, learned Counsel for the appellant.

We find that the ITAT has, for valid reasons, considered by it in paragraph no.4, found that the assessee cannot be treated as a Co-operative Bank and ought to have assessed as a Credit Co-operative Society. The finding is a concurrent finding of facts. The learned Counsel, at this stage, submits that similar challenges in other matters are already disposed of by this Court against the department vide Income Tax Appeal No.28 of 2013.

As we find no substantial question of law arising, the present Income Tax Appeal is dismissed. No costs.

JUDGE **JUDGE**

jaiswal