FARAD CONTINUATION SHEET No.
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

INCOME TAX APPEAL NO. 105/2013
(THE COMMISSIONER OF INCOME TAX-I, NAGPUR **VERSUS** ARYAMAN BUILDERS & DEVELOPERS, NAGPUR)
WITH
INCOME TAX APPEAL NO. 106/2013
(THE COMMISSIONER OF INCOME TAX-I, NAGPUR **VERSUS** ARYAMAN BUILDERS & DEVELOPERS, NAGPUR)

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

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Shri A. Parchure, counsel for the appellant.
Shri S.N. Bhattad, counsel for the respondent.

CORAM : SMT. VASANTI A. NAIK AND C.V. BHADANG, JJ.

DATE : JUNE 11, 2015.

Since the issue involved in these appeals is identical and by both the appeals, the Department challenges the order of the Tribunal allowing deduction under Section 80IB(10) of the Income Tax Act for the relevant assessment year, they are heard together and are decided by this common order.

Shri Bhattad, the learned counsel for the respondent-Assessees, states that the issue involved in these appeals stands answered in favour of the assessees in view of the judgment of this Court, reported in **2012 (76) BTR 363**, in the case of *Commissioner of Income Tax Versus Vandana Properties*.

Shri Parchure, the learned counsel for the appellant-Department, on a perusal of the judgment, does not dispute the statement.

In view of the aforesaid, since the issue stands answered in favour of the assessee by the judgment reported in **2012 (76) BTR 363 (***Commissioner of Income Tax Versus Vandana Properties***)**, no substantial question of law would arise for consideration in these appeals.

The income tax appeals are, therefore, dismissed with no order as to costs.

JUDGE **JUDGE**

APTE