

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

M. C. A. NO.793 OF 2015

IN

I. T. A. NO.94 OF 2013

The Commissioner of Income Tax, Nagpur-1

-vs.-

Sanjay Ishwarlal Ranka

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

Court's or Judge's orders

Mr. Anand Parchure, counsel for the applicant.

CORAM : SMT. VASANTI A. NAIK &
PRASANNA B. VARALE, JJ.

DATED : 09.10.2015.

No ground has been made out for reviewing the order, dated 25/06/2015, as the same is based on an order, dated 24/10/2013 in Income Tax Appeal No.8 of 2013. It is fairly stated on behalf of the Department that neither has the Department filed a review application seeking the review of the order, dated 24/10/2013 in Income Tax Appeal No.8 of 2013, nor has the Department challenged the order, dated 24/10/2013 in a Special Leave Petition before the Hon'ble Supreme Court. If the issue involved in both the income tax appeals is the same, there is no reason for reviewing the order that is based on the previous order in which it is observed that no substantial question of law is involved. The review application stands rejected.

JUDGE

JUDGE