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

MCA NO. 850/2013 IN INCOME TAX APPEAL NO. 6 OF 2013

(The Commissioner of Income Tax-IV, Nagpur vs. M/s. Acharya Brothers, Nagpur)

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

CORAM : B.P. DHARMADHIKARI &
A.S. CHANDURKAR, JJ.
FEBRUARY 27, 2015.

Heard Shri Parchure, learned counsel for the review applicant/ original appellant.

The similar review sought by the department in identical matter i.e. in MCA No. 851 of 2013 in Income Tax Appeal No. 1 of 2013 (*The Commissioner of Income Tax – 1 Aaykar Bhavan, Nagpur vs. M/s. GSA Petroleum, Nagpur*) has been dismissed by this Bench only on 28.01.2015. Here, Income-Tax Appellate Tribunal has followed the judgment in the case of *Merilyn Shipping and Transports, Vishakhapatnama vs. Additional Commissioner* (Special Bench) and remanded the matter.

The Review applicant attempts to demonstrate that said judgment of Special Bench is stayed by the Andhra Pradesh High Court and Gujarat and Calcatta High Court have taken a contrary view after noticing said Special Bench.

However, different views cannot be a ground for review. We did not find any fault in the order of remand which was passed, to facilitate consideration of fresh material. Hence, prayer for review is misconceived. Miscellaneous Civil Application is rejected. No costs.

JUDGE **JUDGE**

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