IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

901 INCOME TAX APPEAL NO. 87 OF 2014
WITH ITA/88/2014 WITH ITA/89/2014 WITH ITA/90/2014 WITH ITA/91/2014

THE COMMISSIONER OF INCOME TAX (TDS), PUNE
VERSUS
THE GENERAL MANAGER, BHARAT SANCHAR NIGAM LTD., TELPHONE BHAVAN, LATUR

...

Advocate for Appellant : Mr. D. V. Soman
Advocate for Respondents : Mr. Vilas D. Sonwane

CORAM : S. V. GANGAPURWALA & K. L. WADANE, JJ.

DATE : 4th October, 2016

ORDER:

1. Mr. Soman, the learned counsel for the appellant states that the Appellate Tribunal, while dismissing the appeals filed by the Department, has failed to consider the import of proviso to section 194H of the Income Tax Act. According to the learned counsel, only because in some other matters the Tribunal has taken a particular view and confirmed by this Court, that would not be sufficient in not considering the stand of the present appellant. Proviso to section 194H of the Income Tax Act does not have retrospective effect. The said aspect has not been considered.

2. We have heard the learned counsel for the respondent.

3. Similar issue has been decided by the Division Bench of this Court in Income Tax Appeal No.12/2010, in its judgment dated 13th March, 2012. Even earlier, the Tribunal has taken decision in favour of the present respondent. The Committee of Disputes (Cabinet Secretary) has declined the permission to the Revenue to challenge the said order of the Tribunal. The decision taken in respect of the Assessee on the same issue in another Telephone Circle has attained finality and the decision is against the Revenue.

4. Considering the said aspects of the matter, no substantial question of law arises. The Income Tax appeals stand dismissed. No costs.

(K. L. WADANE, J.) **(S. V. GANGAPURWALA, J.)**

JPC