

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 65 OF 2016

M/s. Pentair Water India Private Limited
A Company incorporated under the Companies
Act, 1956, Having its registered office at
L/2/55, Verna Industrial Estate,
Phase II, Verna Salcete, Goa.
Through its Director (Finance),
Shri G. M. K. Venkata Rao
Son of Venkata Subba Rao Gudivada,
Aged 39 years, Occupation Service,
Residing at 'G6, Ashad Housing Society,
Madel, Margao, Salcete, Goa. 403 602.

... Appellants

V e r s u s

Commissioner of Income Tax,
Margao, Goa.

... Respondents

Mr. Jitendra Jain with Ms. Sonia Shetye, Advocates for the Appellant.

Ms. Asha Desai, Advocate for the Respondent.

Coram :- **F. M. REIS,**
 NUTAN D. SARDESSAI, JJ.

Date: **19th September, 2016**

ORAL JUDGMENT (Per F. M. Reis, J.)

Heard Mr. Jain, learned Counsel appearing for the Appellants
and Ms. Asha Desai, learned Counsel appearing for the Respondents.

2. Admit, on the following substantial question of law :

(i) Whether, on a true and proper construction of Section 254(1) of the Act, the Tribunal has the jurisdiction to render decision on an issue relating to adoption of International data base which was not in dispute between the parties and was also not the subject matter of an appeal before them ?

3. After hearing the matter for sometime, the following Order is passed by consent :

ORDER

(i) The impugned order passed by the learned Tribunal dated 03.05.2016 is hereby quashed and set aside.

(ii) ITA no. 162/PAN/2014 and 224/PAN/2014 filed by the Appellants and the Respondents are restored to the file of the learned Tribunal.

(iii) The learned Tribunal is directed to decide both the Appeals afresh after hearing the parties in accordance with law.

(iv) All the contentions of both the parties are left open.

NUTAN D. SARDESSAI, J.

F. M. REIS, J.

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