IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1377 OF 2000

M/s. T. Lakhamshi Ladha & Co. .. Appellant

v/s.

The Commissioner of Income Tax,
Mumbai City – II, Mumbai .. Respondent

Mr. Nitesh Joshi i/b S.R. Rawell & Co. for the appellant
Mr. Suresh Kumar for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 4th MAY, 2016.

P.C.

1. This appeal under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 31st January, 2000 passed by the Income Tax Appellate Tribunal was admitted on 26th February, 2002.

2. The learned Counsel for the parties jointly mention that this appeal was a part of four other appeals arising from the common impugned order dated 31st January, 2000 of the Tribunal relating to Assessment Years 1989-90, 1990-91, 1991-92, 1992-93 and 1993-94. The question which arises in this appeal relating to Assessment Year

1989-90 according to the Counsel for the both the sides, is identical in terms to the substantial question of law, which was admitted in respect of the appeals of the appellant in Income Tax Appeal No.1378 of 2000 for the Assessment Years 1993-94, Income Tax Appeal No. 1379 of 2000 for Assessment Year 1992-93 and Income Tax Appeal No.1376 of 2000 for Assessment Year 1991-92. However, they also mention that a question on which the appeal has been admitted does not seem to arise from the dispute between the parties in this appeal.

3. In fact, in Income Tax Appeal Nos. 1376 of 2000, 1378 of 2000 and 1379 of 2000 were admitted on the following substantial question of law for our consideration :-

> *"Whether on facts and the circumstances of the case, the Tribunal was right in sustaining the addition made on account of payment of "Mehta Sukhadi" ?*

4. In the present appeal also, it is an agreed position between the parties that the above question only arises for consideration. Accordingly, the substantial question of law in this appeal is re-framed to read as under :-

"Whether on facts and the circumstances of the case, the Tribunal was right in sustaining the addition made on account of payment of "Mehta Sukhadi" ?

5. We have today by an order dated 4th May, 2016 disposed of Income Tax Appeal Nos. 1376 of 2000, 1378 of 2000 and 1379 of 2000 relating to Assessment Years 1991-92, 1992-93 and 1993-94 on identical question as arising in this appeal. It is an agreed position between the Counsel that the facts and issues arising in this appeal are identical to those arising in Income Tax Appeal No. 1376 of 2000, 1378 of 2000 and 1379 of 2000. Therefore, for the reasons recorded in our order dated 4th May, 2016, the substantial question of law as framed in this appeal is also answered in the affirmative i.e. in favour of the Revenue and against the Assessee.

6. Accordingly, the appeal is dismissed. No order as to costs.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**