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

INCOME TAX APPEAL NO. 751 OF 2014

Commissioner of Income Tax,
Central-IV, Mumbai .. Appellant
v/s.
JSW Steel Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Atul Jasani for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.
DATED : 5th DECEMBER, 2016.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 19th November, 2013 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2004-05.

2. Mr. Tejveer Singh, learned Counsel for the Revenue urges only the following question of law for our consideration :-

> *(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in directing the Assessing Officer to grant the interest u/s 244A without appreciating the fact that the self-assessment tax is not contemplated to be covered under clause (b) of Section 244A(1) and only the refund arising out of the payments made on account of post-assessment taxes are included in its scope?"*

3. Mr. Tejveer Singh, learned Counsel for the Revenue very fairly states that the impugned order of the Tribunal allowed the respondent assessee's appeal by following its order in the case of the same respondent assessee for Assessment Year 2007-08. Mr. Singh, further states that being aggrieved by the order of the Tribunal for A.Y. 2007-08, the respondent assessee had filed an appeal to this Court being Income Tax Appeal No.2379 of 2013 wherein an identical question of law was raised as in this petition. However, this Court by order dated 25th July, 2016 did not entertain the Revenue's appeal, being Income Tax Appeal No.2379 of 2013.

4. In the above view, for the reasons indicated in our order dated 25th January, 2016 the question as proposed does not give rise to any substantial question of law.

5. Thus, the appeal is dismissed. No order as to costs.

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