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

INCOME TAX APPEAL NO. 1075 OF 2014

Commissioner of Income Tax-1,
Mumbai .. Appellant
v/s.
IDFC Investment Advisors Ltd. .. Respondent

Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the appellant
Mr. Nitesh Joshi a/w Mr. Atul Jasani for the respondent

CORAM : M.S. SANKLECHA &
S.C. GUPTE, J.J.
DATED : 25th OCTOBER, 2016.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 20th February, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2007-08.

2. 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 erred in deleting the disallowance made u/s 40(a)(ia) of the Act for non deduction of TDS on so claimed reimbursement of expenses when in fact the payments were routed through associate company with the object of*

circumventing the provisions relating to tax deduction at source?

3. It is an agreed position between the parties that Income Tax Appeal No.968 of 2014 (Commissioner of Income Tax Vs. IDFC Investment Advisors Ltd.) filed by the Revenue against the order of the Tribunal dated 16th September, 2013 relating to A.Y. 2008-09 raised an identical question in the context of identical facts and would cover this appeal. We have today by a separate order, refused to entertain the Revenue's appeal being Income Tax Appeal No.968 of 2014 in respect of the above question. Therefore, reasons in support of the order passed today in Income Tax Appeal No.968 of 2014 for not entertaining the Revenue's appeal on the identical question would equally apply to this appeal.

4. In the above view, the question as proposed does not give rise to any substantial question of law. Thus, not entertained.

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

(S.C. GUPTE, J.) **(M.S. SANKLECHA, J.)**