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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.2448 OF 2013

DIT (Exemptions) Mumbai ..Appellant
Versus
Bombay Panjrapole Trust ..Respondent

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Mr. A. R. Malhotra a/w N. A. Kazi for the Appellant.
Mr. Girish Dave a/w Ms. Kadambari Dave & Mr. Atul Jasani for the Respondent.

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

DATE : 12TH APRIL, 2016

P.C.:

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 25th May, 2013 passed by the Income Tax Appellate Tribunal (the 'Tribunal') relating to A.Y. 2008-09. We find that the Tribunal while passing the impugned order dismissing the Revenue's Appeal had followed its order dated 25th July, 2012 in respect of the same Respondent-Assessee for A.Y. 2007-08.

2. Although numerous questions have been raised by the Revenue the basic issue raised is:

> *“Whether the Respondent-Trust is liable to pay tax in respect of the anonymous donations received in terms of Section 115BBC of the Act?”*

3. Mr. Malhotra, the learned counsel for the Revenue very fairly states that the impugned order dated 25th July, 2013 of the Tribunal relies upon its order dated 25th July, 2012 passed in respect of the same respondent-assessee for A.Y. 2007-08. This order dated 25th July, 2012 of the Tribunal was a subject matter of challenge before this Court by the Revenue being ***Income Tax Appeal No.817 of 2013 (Director of Income Tax (Exemption) Vs. Bombay Panjrapole Trust).*** This Court by an order dated 10th March, 2015 dismissed the Revenue's Appeal on the ground that respondent-assessee falls within sub-section(2) of Section 115BBC of the Act. Thus not hit by Section 115BBC(1) of the Act. Accordingly it holds that it does not give rise to any substantial question of law.

4. In the above view, following the decision of this Court in Income Tax Appeal No.817 of 2013 i.e. Bombay Panjrapole Trust (supra) the questions as proposed for our consideration also do not give rise to any substantial question of law.

5. Accordingly, the Appeal filed by the Revenue is dismissed. No order as to costs.

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

Wadhwa