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

INCOME TAX REFERENCE NO. 51 OF 2000

M/s. Century Textiles & Industries Ltd. .. Applicant

v/s.

The Commissioner of Income-Tax
Central-I, Bombay .. Respondent

Ms. A. Vissanji for the applicant
Mr. Suresh Kumar for the respondent

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

DATED : 5th AUGUST, 2016.

P.C.

1. This Reference under Section 256(1) of the Income Tax Act, 1961 (the Act) by the Income Tax Appellate Tribunal seeks our opinion on the following substantial question of law :-

> *(i) Whether on the facts and circumstances of the case, the Tribunal was justified in not allowing weighted deduction u/s 35B in respect of commission on experts Rs.16,12,475/- paid to foreign agencies?*

2. Ms. Vissanji, learned Counsel appearing in support of the applicant assessee very fairly states that the issue raised herein stands

concluded against the applicant assessee and in favour of the respondent Revenue by the decision of the Apex Court in ***Aravinda Paramila Works Vs. Commissioner of Income Tax, 237 ITR 284***.

3. In the above view, the question framed for our opinion is answered in the affirmative i.e. in favour of the respondent Revenue and against the applicant assessee.

4. The Reference is disposed of in the above terms.

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