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

INCOME TAX APPEAL NO. 2177 OF 2013

Orient Aromatics Ltd. .. Appellant

v/s.

Assistant Commissioner of Income Tax, 10(2) & Anr. .. Respondents

Mr. K. Gopal a/w Jitendra Singh for the appellant
Mr. Abhay Ahuja for the respondents

CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.

DATED : 19th JANUARY, 2016.

P.C.

1. Mr. Gopal, learned Counsel appearing in support of the appeal states that the main grievance of the appellant is that the Authorities did not record satisfaction that the claim of the Assessee was not correct before invoking Rule 8D of the Income Tax Rules for the purpose of dis-allowing expenditure on exempted income under Section 14A(2) of the Income Tax Act, 1961.

2. As indicated in our order dated 15th December, 2015, the impugned order does not record any such submission being made on behalf of the appellant at the hearing before the Tribunal leading to the

impugned order dated 26th June, 2013. It was contended by Mr. Gopal that the same was urged before the Tribunal though not recorded in the impugned order of the Tribunal.

3. In view of the above, Mr. Gopal now seeks leave to withdraw this appeal and file a Miscellaneous Application before the Tribunal to bring on record the facts as argued before the Tribunal at the hearing leading to the impugned order dated 26th June, 2013. However, Mr. Gopal also seeks liberty to take such proceedings as are available to the appellant in law, on the order passed on the Miscellaneous Application, if filed.

4. The Appeal is dismissed as withdrawn with liberty as prayed for. No order as to costs.

(B.P. COLABAWALLA, J.) **(M.S. SANKLECHA, J.)**