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

INCOME TAX APPEAL NO. 2379 OF 2013

Commissioner of Income Tax .. Appellant
Mumbai

v/s.

M/s. JSW Steel Ltd. .. Respondent

Mr. Arvind Pinto for the appellant
Mr. Atul K. Jasani for the respondent

CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.
DATED : 25th JANUARY, 2016.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 26th June, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2007-08.

2. Mr. Pinto, learned Counsel for the Revenue only raises 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 AO to

grant interest u/s 244A without appreciating the fact that self-assessment tax is not contemplated to be covered under clause (b) of Section 244A(1) and only the refund arising out of payment made on account of post-assessment taxes are included in its scope ?

3. Mr. Pinto, learned Counsel for the Revenue very fairly states that the question as posed by the Revenue for the consideration of this Court stands concluded against the Revenue by the decision of this Court in ***Stock Holding Corporation of India Ltd. Vs. N.C. Tiwari, Commissioner of Income-Tax and Ors. (2015) 373 ITR 282.***

4. In view of the above, we see no reason to entertain the proposed question of law as it does not raise any substantial question of law.

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

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