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

INCOME TAX APPEAL NO. 592 OF 2014

The Commissioner of Income Tax-III,
Pune .. Appellant

v/s.

M/s. Sharada Erectors Pvt. Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
None for the respondent

CORAM : M.S. SANKLECHA &
G.S.KULKARNI, J.J.

DATED : 5th OCTOBER, 2016.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges a common impugned order dated 25th June, 2013 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Years 2004-05 and 2005-06. This appeal relates to Assessment Year 2004-05.

2. Mr. Tejveer Singh, learned Counsel appearing for the appellant Revenue very fairly states that the Revenue's appeal from a common impugned order dated 25th June, 2013 to the extent it relates to Assessment Year 2005-06, was a subject matter of consideration by this

Court in Income Tax Appeal No.680 of 2014. On the above question, this Court by an order dated 3rd October, 2016 found that the identical questions as raised herein did not give rise to any substantial question of law. Thus, did not entertain the appeal.

3. For the reasons recorded in our order dated 3rd October, 2016 passed in Income Tax Appeal No.680 of 2014 filed by the Revenue against the same respondent assessee for A.Y. 2005-06, the present appeal also does not give rise to any substantial question of law. Thus, not entertained.

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

(G.S. KULKARNI, J.) **(M.S. SANKLECHA, J.)**