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

## INCOME TAX APPEAL NO. 196 OF 2014

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| **The Commissioner of Income Tax-3** | } | **Petitioner** |
| **versus** | | |
| **M/s. Idea Cellular Ltd.** | } | **Respondent** |

Mr. A. R. Malhotra for the appellant.

Mr. J. D. Mistri – Senior Advocate with Mr. P. C. Tripathi i/b. Mr. Atul K. Jasani for the respondent.

**CORAM :- S. C. DHARMADHIKARI &**
**B. P. COLABAWALLA, JJ.**

**DATED :- SEPTEMBER 30, 2016**

**P.C.** :-

1) This is an appeal by the Revenue challenging the order passed by the Income Tax Appellate Tribunal, Mumbai Bench in Income Tax Appeal No. 3665/Mum/2011. The assessment year is 2004-05. There are two questions proposed by the Revenue as substantial questions of law. They are set out at page 3 of the paper book.

2) During the course of arguments, Mr. Malhotra appearing for the Revenue, fairly states that on 11th April, 2016, similar questions, as are pressed in this appeal, were considered in the

very assessee's case, being Income Tax Appeal No. 1551 of 2013, by this court, for the assessment year 2003-04. A detailed order was passed on 11th April, 2016 dismissing the Revenue's appeal. Since it is fairly stated that the questions are common to Income Tax Appeal No. 1551 of 2016, factual issues are also identical, save and except the difference in the assessment year, then, we have no alternative but to dismiss the Revenue's appeal. It is dismissed. There would be no order as to costs.

**(B.P.COLABAWALLA, J.)** **(S.C.DHARMADHIKARI, J.)**