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

INCOME TAX APPEAL NO. 4648 OF 2010
WITH
INCOME TAX APPEAL NO. 1264 OF 2013

The Commissioner of Income Tax – I	}	**Appellant**
versus		
Apporva Properties and Estates Pvt. Ltd.	}	**Respondent**

Mr. Vipul A. Bajpayee for the appellant.

Mr. Prakash Shah with Mr. Jas Sanghavi
i/b. M/s. PDS Legal for the respondent.

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

DATED :- SEPTEMBER 30, 2016

P.C. :-

1) Mr. Bajpayee learned counsel appearing for the Revenue, in support of these appeals, seeks adjournment of two weeks, because he says, he has received telephonic instructions about reshuffling in the panel of the advocates.

2) These matters have been repeatedly appearing on board for admission. They are appeals of the year 2010. They have been listed on 12 prior occasions. Even on the earlier occasion, we had accommodated the Revenue. In these circumstances, the request for adjournment is refused.

3) We have heard Mr. Bajpayee for the appellant and Mr. Shah for the revenue.

4) It is stated that the issue and questions of law projected in these appeals stand covered by an order passed by this court. This position is not disputed by the Revenue's advocate either. These appeals, therefore, are dismissed, as the controversy is covered by not one, but more than one judgments of this court, namely, in the case of *Commissioner of Income Tax vs. Brahma Associates*[1], following which, another judgment was delivered in the case of *Commissioner of Income Tax vs. Happy Home Enterprises*[2] and finally another order and which has been passed by the Hon'ble Supreme Court of India in the case of *Commissioner of Income Tax vs. Sarkar Builders*[3]. Mr. Shah also relies upon an order passed by this court in the case of *Commissioner of Income Tax -24 vs. M/s. Yash Developers*[4] dated 22nd February, 2011.

5) In such circumstances and when the Revenue has lost throughout, we do not think that we should admit these appeals. They do not involve any substantial question of law. They are, accordingly, dismissed. There would be no order as to costs.

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

1 **2011 (333) ITR 289**
2 **2015 (372) ITR 1**
3 **(2015) 375 ITR 392 (SC)**
4 **Income tax Appeal No. 4277 of 2009**