IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEALS NO. 27 & 55 OF 2016

TAX APPEAL NO. 27 OF 2016

The Pr. Commissioner of Income Tax,
having Office at Aayakar Bhavan,
Panaji, Goa. …... Appellant.

Versus

M/s. Karishma Goa Mineral Trading Pvt. Ltd.,
Kamat Towers, 206, 2nd Floor,
Patto Plaza, Panaji, Goa. PAN:AACCKK8782E ….... Respondent.

TAX APPEAL NO. 55 OF 2016

The Pr. Commissioner of Income Tax,
having Office at Aayakar Bhavan,
Panaji, Goa. …... Appellant.

Versus

M/s. Karishma Global Mineral Pvt. Ltd.,
Kamat Towers, 206, 2nd Floor,
Patto Plaza, Panaji, Goa. PAN:AADCK4237B ….... Respondent.

Ms. S. Linhares, Junior Central Government Standing Counsel for the appellant.

Mr. H. D. Naik, Advocate for the respondents.

CORAM :- F.M. REIS &
NUTAN D. SARDESSAI, JJ.

Date : - 24/07/2017.

<u>ORAL ORDER</u> : **(**PER F.M. REIS, J.)

Heard Ms. S. Linhares, learned Counsel appearing for the appellant and Mr. H. D. Naik, learned Counsel appearing for the respondents.

2. The challenge in the above appeals is to the Order dated 18/06/2015 passed in ITA No.19/PNJ/2014 and the Order dated 14/07/2015 passed in ITA No.66/PNJ/2014, both for the Assessment Year 2010-11, whereby the appeals preferred by the appellant-Revenue came to be dismissed. The learned Tribunal, whilst dismissing the appeal preferred by the Revenue has relied upon a Judgment of the Apex Court in ***GE India Technology Centre Pvt. Ltd., vs. Commissioner of Income Tax and anr.***, 327 ITR 456 wherein it has been conclusively held that tax is liable to be deducted only if the amounts so payable results into any income chargeable to tax in India. The learned Tribunal has also relied upon a decision of its Coordinate Bench in the case of *Sesa Goa* reported in ITA No.72/PNJ/2012 dated 8th March, 2013 wherein the said proposition has been accepted by the Coordinate

Bench.

3. It is not in dispute that the issue involved in the above appeals stands also concluded in a Judgment passed by a Full Bench of this Court in the case of ***Commissioner of Income Tax vs. V.S. Dempo & Co. Pvt. Ltd.,*** dated 5th February, 2016.

4. In view of the above, we find that no substantial question of law arises in the present appeal for consideration, as the issues involved are no longer *res integra.*

5. Both the appeals stand, accordingly, rejected.

NUTAN D. SARDESSAI, J. **F.M. REIS, J.**

ssm