IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.466 OF 2015

The Pr. Commissioner of Income Tax-2,
Pune .... Appellant
Vs.
M/s. Nihilent Technologies Pvt. Ltd. .... Respondent

Mr. Suresh Kumar for the Appellant.
Mr. Sunil M. Lala i/by Mr. Atul K. Jasani for the Respondent.

CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.

DATE : NOVEMBER 17, 2017

P.C:

1. This appeal of the Revenue challenges an order passed by the Income Tax Appellate Tribunal, Bench at Pune, dated 30-6-2014, for the Assessment Year 2004-05.

2. We have heard Mr. Suresh Kumar, appearing on behalf of the Revenue in support of the appeal and Mr. S.M. Lala for the respondent.

3. Though Mr. Suresh Kumar would submit that the questions proposed by the Revenue are substantial questions of law, what we have noted is that the Tribunal has merely followed the orders passed for the Assessment Years 2002-03 and 2003-04 in the case of this very assessee.

4. The Revenue sought to impugn those orders by filing appeals and the same were pending in this Court for a considerable time for want of compliance with the Bombay High Court (Original Side) Rules, 1980. Since no compliance was reported within the time stipulated in the conditional order, each of these appeals were dismissed. The motions to restore them have also been dismissed as withdrawn.

5. In the light thereof, this appeal cannot be entertained. All the more, when the Tribunal has merely applied the factual findings to the later assessment year. The findings are purely on facts. Therefore, they do not raise any substantial question of law. The appeal is, therefore, dismissed.

(PRAKASH D. NAIK, J.) (S.C. DHARMADHIKARI, J.)