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

INCOME TAX APPEAL NO.969 OF 2014

The Commissioner of Income Tax-8, Mumbai Appellant
versus
M/s.Ciba India Limited (Now merged with BASF India Ltd.), Mumbai Respondent

Mr.Arvind Pinto for Appellant.
Mr.P.C.Pardiwalla, Senior Advocate, with Mr.Madhur Agrawal and Mr.A.K.Jasani for Respondent.

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

DATE : 20th April 2017

PC :

1. After having noted that this appeal of Revenue projects a question as a substantial question of law and arising out of Tribunal's order dated 28th August 2013, for several assessment years, what we find is that the same pertains to back wages and paid to one Joseph Gonsalves, an employee of the Respondent-assessee. A sum of Rs.8,96,777/- is paid as back wages. According to the Revenue, this liability did not crystalize during the year under consideration, is the view taken, but that view of the first appellate authority and upheld by the Tribunal, raises the substantial question of law.

2. Having heard both sides, a sum of Rs.8,96,777/- computed by Revenue, is not such, much less substantial, enabling us to exercise

further appellate powers. By keeping such question as is proposed open for consideration and decision in appropriate case, we dismiss this appeal.

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

MST