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

INCOME TAX APPEAL NO. 1819 OF 2014

The Commissioner of Income Tax-8 .. Appellant
v/s.

M/s. KEC International Ltd. .. Respondent

Mr. Arvind Pinto for the appellant
Mr. Atul K. Jasani for the respondent

CORAM : S.V. GANGAPURWALA &
G.S. KULKARNI, J.J.

DATED : 8th JUNE, 2017

P.C.

1. The present appeal is filed against the order of the Tribunal in respect of the Assessment Year 2007-08. The learned Counsel for the respondent submits that in respect of the assessment for the year 2006-07 against the order of the Tribunal, the Revenue had filed an appeal before this Court bearing Income Tax Appeal No.40 of 2011. The same has been dismissed under order dated 7th February, 2013 and the substantial questions raised in the present appeal were substantial questions (c) to (e) in the appeal bearing Income Tax Appeal No.40 of 2011.

2. The learned Counsel for the appellant on going through the order passed in Income Tax Appeal No.40 of 2011 accedes to the said facts. In the present case also, the question as relied upon for the Assessment Year 2006-07 has been upheld by this Court.

3. It is further submitted that the order of this Court passed in Income Tax Appeal No.40 of 2011 was assailed before the Apex Court and the Apex Court has dismissed the SLP.

4. In the light of the above, no substantial question of law arises. The appeal is dismissed. No order as to costs.

(G.S. KULKARNI, J.) **(S.V. GANGAPURWALA, J.)**