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

INCOME TAX APPEAL NO. 557 OF 2015

Principal Commissioner of Income Tax-5 … Appellant

Versus

M/s. Protective Mercantile & Trading Ltd. … Respondent

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Mr. N. C. Mohanty, for the Appellant.
Mr. Satish Mody a/w Ms. Aasifa Khan for the Respondent.

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CORAM : S. V. GANGAPURWALA AND
A. M. BADAR, JJ.

DATE : 25th JULY, 2017

P. C. :

1. The appeal is pertains to assessment year 2004-05.

2. We have heard learned Counsel for the Appellant and the learned Counsel for the Respondent.

3. The issue in the present Appeal is about deleting the disallowances of deduction under Section 80I(B)(10) of the Income Tax Act, 1961. It is covered by the Judgment of the Apex Court in the case of ***C.I.T. Central Pune Vs. M/s. Veena Developers*** in the ***Petition for Special Leave to Appeal (C) No.***

22450 of 2011 and other connected matters on 28th April, 2015 and the Judgment and order of this Court in the case of ***Commissioner of Income Tax Vs. Brahma Associates*** reported in ***[2011] 333 ITR 289 (Bom)***.

4. In view of above, no substantial question of law arises in the present Appeal. Hence, Appeal is dismissed. No costs.

(A. M. BADAR, J.) **(S. V. GANGAPURWALA, J.)**