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

INCOME TAX APPEAL NO.517 OF 2015
WITH
INCOME TAX APPEAL NO.518 OF 2015
WITH
INCOME TAX APPEAL NO.520 OF 2015
WITH
INCOME TAX APPEAL NO.524 OF 2015

Commissioner of Income Tax (TDS)-1,
Mumbai .... Appellant
Vs.
M/s. Maharashtra State Electricity
Distribution Company Ltd. .... Respondent

Mr. A.R. Malhotra with Mr. N.A. Kazi for the Appellant.
Mr. Niraj Sheth with Mr. Sameer Dalal i/by Mr. Atul K. Jasani for the Respondent.

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

DATE : SEPTEMBER 19, 2017

P.C:

1. Heard Mr. Malhotra, appearing on behalf of the appellant/Revenue in these appeals arising out of the order passed by the Tribunal dated 29-10-2014 for the Assessment

Years 2006-07 to 2009-10.

2. Mr. Malhotra would submit that the questions of law proposed by the Revenue at pages 4 and 5 of the paper-books would enable this Court to admit the appeals. These are substantial questions of law.

3. On the other hand, Mr. Sheth, learned counsel appearing on behalf of the respondent/assessee, would invite our attention to a Division Bench Judgment dated 8-5-2015 of this Court in Income Tax Appeal No.336 of 2013 {**The Commissioner of Income Tax (TDS) vs. M/s. Maharashtra State Electricity Distribution Company Limited**, reported in (2015) 375 ITR page 23 (Bom)} and submits that these questions proposed by the Revenue were considered by this Court in this Division Bench Judgment and they have been answered in favour of the assessee and against the Revenue. A Special Leave Petition moved against this final Judgment has also been dismissed by the Hon'ble Supreme Court of India on 5-2-2016 {SLP (C) No.1280 of 2016}.

4. Mr. Malhotra fairly concedes that this is the position and emerging from the Judgment and Order of this Court and confirmed by the Supreme Court. In other words, these very questions were answered and in favour of the assessee and against the Revenue.

5. As a result of the above, we do not find any merit in these appeals. They are dismissed.

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