

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1270 OF 2014

Director of Income Tax (IT)-I ... **Appellant**
V/s.
M/s.Valentine Maritime (Gulf) LLC ... **Respondent**

Mr.Arvind Pinto, Advocate for the Appellant.
None for the Respondent.

**CORAM : S.V.GANGAPURWALA &
A.M.BADAR JJ.**

DATED : 12th July 2017.

P.C.

1 This Appeal pertains the assessment year 2008-2009. The issue as raised in the present appeal against the Assessee was also a subject mater in Assessment year 1999-2000. The Judgment is delivered by the Commissioner (Appeals) and the Tribunal in the present matter on the basis of Order passed in the Assessment of 1999-2000. It is submitted that though Appeal was filed by the Department against the Order of the Tribunal for the assessment year 1999-2000, the said Appeal is dismissed long back and no steps are taken for restoration.

2 As in case of the Respondent/Assessee, the same issue had arisen in 1999-2000 and the same has become final, the Appeal does not give rise to any substantial question of law.

3 As such, the Appeal is dismissed.

4 No costs.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)