IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.99 OF 2015

THE COMMISSIONER OF INCOME TAX-TDS)...APPELLANT

V/s.

JET LITE (INDIA) LTD.)...RESPONDENT

Mr.A.R.Malhotra, Advocate for the Appellant.

Mr.P.C.Tripathi i/b. Mr.A.K.Jasani, Advocate for the Respondent.

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

DATE : 10th JULY 2017

<u>P.C.</u> :

1 We have heard Mr.Malhotra, the learned counsel for the appellant and the learned counsel for the respondent.

2 It appears that the demand of Rs.15.86 Crore raised against the assessee as a result of the order passed by the Assessing Officer under Section 201(1) was cancelled by the Commissioner of Income Tax (Appeals) and the interest charged

under Section 201(1)(a) on the said demand was also deleted by the Commissioner (Appeals). As far as the order of the Commissioner Income Tax (Appeals) cancelling the demand of Rs.15.86 Crore is concerned, the same became final as no appeal has been preferred by the Revenue against the said order. The Tribunal has observed that the very basis for charging interest under Section 201(1)(a) does not survive and the interest so charged has been rightly deleted by the learned Commissioner of Income Tax (Appeals).

3 In view of the above, no substantial question of law arises.

4 The appeal is dismissed. No costs.

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