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

INCOME TAX APPEAL NO. 1344 OF 2014
WITH
INCOME TAX APPEAL NO. 1345 OF 2014

Commissioner of Income Tax-11 .. Appellant

v/s.

Ms. Leela Ghosh .. Respondent

Mr. Suresh Kumar a/w Ms. Padma Divakar for the appellant
None for the respondent

**CORAM : M.S. SANKLECHA &**
**A.K. MENON, J.J.**

**DATED : 23rd JANUARY, 2017.**

**P.C.**

1. These two appeals under Section 260A of the Income Tax Act, 1961 (Act) assails the common order dated 19th February, 2014. The common impugned order dated 19th February, 2014 disposes of the appeals for Assessment Years 2007-08, 2008-09 and 2009-10. The two appeals before us are for Assessment Years 2008-09 and 2009-10.

2. The appeal raises following questions of law for our consideration :-

*(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that the assessee rightly deducted tax under Section 194C?*

*(ii) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that the short deduction of tax does not attract disallowance under Section 40(a)(ia) of the Act?*

3. Mr. Suresh Kumar, learned Counsel appearing for the Revenue very fairly states that the Revenue had filed an appeal being Income Tax Appeal No.1338 of 2014 against the impugned order of the Tribunal to the extent it related to Assessment Year 2007-08, raising identical questions. This Court by an order dated 10th January, 2017 dismissed the Revenue's appeal on the ground that the questions as formulated do not give rise to any substantial question of law.

4. Therefore, for the reasons stated in our order dated 10th January, 2017 in Income Tax Appeal No.1338 of 2014 (Commissioner of Income Tax Vs. Ms. Leela Ghosh), the identical questions as proposed in the two appeals before us also do not give rise to any substantial question of law. Thus, not entertained.

5. Both the appeal are dismissed. No order as to costs.

**(A.K. MENON, J.)** **(M.S. SANKLECHA, J.)**