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

INCOME TAX APPEAL NO. 1367 OF 2014

Commissioner of Income Tax-2 .. Appellant

v/s.

Health India TPA Services P. Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Sameer Dalal for the respondent

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

DATED : 13th JANUARY, 2017.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 21st February, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2009-10.

2. The Revenue urges the following substantial question of law for our consideration :-

(i) Whether on the facts and circumstances of the case, the Tribunal was correct in law in deleting the disallowance made u/s 40(a)(ia) of the Income Tax Act, 1961?

3. The impugned order of the Tribunal dismissed the Revenue's appeal before it by following its order dated 22nd February, 2013 in the respondent assessee's own case for Assessment Year 2008-09.

4. Mr. Suresh Kumar, learned Counsel appearing for the Revenue states that the Revenue had preferred an appeal against the earlier order of the Tribunal dated 22nd February, 2013 passed in the case of respondent assessee for Assessment Year 2008-09 being Income Tax Appeal No.1797 of 2013 before this Court. However, by an order dated 30th November, 2015, the Revenue's appeal was rejected as not giving rise to any substantial question of law.

5. It is an agreed position between the Counsel appearing before us that the question as proposed would not give rise to any substantial question of law for the reasons recorded in our earlier order dated 30th November, 2015 in Income Tax Appeal No.1797 of 2013 in respect of Assessment Year 2008-09.

6. Accordingly, the appeal is dismissed. No order as to costs.

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