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

INCOME TAX APPEAL NO. 1250 OF 2015

Commissioner of Income Tax (Exemption). ... Appellant.
V/s.
The Cotton Textiles Export Promotion Council. ... Respondent.

Mr.Suresh Kumar for the appellant.
Mr.J.D.Mistry, Senior Advocate with Mr.Niraj Shetty i/b.
Mr.Atul K. Jasani for the respondent.

CORAM : A.S.OKA AND A.K.MENON, JJ.

DATE : 29th November 2017.

P.C.:

Heard the learned counsel for the appellant. While allowing the appeal preferred by the assessee, the Income Tax Appellate Tribunal (for short "Appellate Tribunal"), in paragraph-5 of the impugned judgment and order has held thus:

> "5. We have carefully perused the assessment order and the order of the First Appellate authority. We find that the Tribunal in ITA No.325/M/2012 has set aside the order of the DIT (Exemption) and restored the registration to the assessee granted u/s. 12A of the Act. Since the registration has been restored by the Tribunal, we do not find any reason why exemption should not be allowed to the assessee. We, set aside the findings of the Ld. CIT(A) and direct the AO to allow the exemption to the assessee."

2. Our attention is invited to the order dated 14th February 2017 passed by the Division Bench of this Court in Income Tax Appeal No.1479/2014 [***Director of Income Tax (Exemption) v. M/s.Cotton Textile Exports***]. Admittedly, by the said order, the judgment and order passed by the Appellate Tribunal in Income Tax Appeal No.325/M/2012 has been confirmed and, therefore, the order of restoration of registration granted to the respondent- assessee under Section 12A of the Income Tax Act, 1961 has been confirmed.

3. Hence, we find no error in the impugned judgment and order. No substantial question of law arises.

Appeal is, accordingly, dismissed.

(A.K.MENON, J.) (A.S.OKA, J.)