IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1708 OF 2014
WITH
INCOME TAX APPEAL NO.1856 OF 2014

COMMISSIONER OF INCOME TAX – 8)...APPELLANT

V/s.

M/S.HINDU VENTURES LTD.)...RESPONDENT

Mr.Arvind Pinto, Advocate for the Appellant.

Mr.Kamal Sawhney a/w. Mr.Abhishek Tilak, Advocate for the Respondent.

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

DATE : 26th JULY 2017

P.C. :

1 These appeals pertain to Assessment Year 2002-2003 and 2003-2004. The assessee had moved against reopening of the assessment on the ground that Unit II and Unit III of the assessee was an expansion of business and inter alia was not entitled for benefit under Section 10A of the Act.

2 Today, we have dismissed the appeal of the Revenue for the assessment year 2005-2006 holding that Unit II and Unit III of the assessee are entitled for benefit under Section 10A.

3 In view of the above, we need not enter into any other aspect of the matter. The very basis for reopening of the assessment has been set aside.

4 In the light of the above, the present appeals are dismissed. No costs.

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