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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 1339 OF 2015

The Commissioner of Income Tax-10 … Appellant
vs.
M/s. Indiana Gratings Pvt. Ltd. … Respondent

Mr. Arvind Pinto for the Appellant.
Mr. Aditya R. Ajgaonkar for the Respondent.

CORAM : A.S. OKA & A.K. MENON, JJ.
DATE : 5th DECEMBER, 2017

P. C.

1. Question raised in this appeal have been decided against the appellant-revenue by judgment and order dated 14th June, 2017 passed by the Division Bench of this Court in Income Tax Appeal No. 707 of 2014 in ***Commissioner of Income Tax-10 vs. Hercules Hoists Ltd***. This Court relied upon decision of Madras High Court in the case of ***Velayudhaswamy Spinning Mills Pvt. Ltd and Sudan Spinning Mills (P) Ltd. vs. Assistant Commissioner of Income Tax***[1] . The said decision of the Madras High Court was challenged by the Revenue before the Apex Court. The Special Leave Petition has been summarily dismissed. Hence no substantial question of law arises in this appeal and the same is accordingly dismissed with no orders as to costs.

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

1 **(2012) 340 ITR 477**