

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

**INCOME TAX APPEAL NO.15 OF 2015
WITH
INCOME TAX APPEAL NO.123 OF 2015**

The Commissioner of Income-Tax-2 ... **Appellant**
V/s.

M/s.The Indian Hotels Company Ltd. ... **Respondent**

.....

Mr.Suresh Kumar with Ms.Samisksha Kanani, Advocate for the Appellant.

Mr.Parag Vyas, Advocate for the Respondent.

....

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

DATED : 12th July 2017.

P.C.

1 These Appeals pertain to the Assessment Year 2003-04 and 2004-05. Mr.Suresh Kumar, the learned counsel for the appellant fairly submits that as far as question No.(a) as framed by the Revenue is concerned, the same is covered in the Assessee's own case for the earlier assessment years and the appeal filed by the Revenue is dismissed on 27th March 2015.

2 As far as other questions raised are concerned, the learned counsel accepts that the same are covered and decided

against the Revenue in the case of *The Commissioner of Income Tax v. Tata Autocomp Systems Ltd.* reported in [2015] 374 ITR 516 (Bom.).

3 In light of above, no substantial question of law arises.

4 The Appeals, as such, stand dismissed.

5 No costs.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)