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

INCOME TAX APPEAL NO. 106 OF 2015

The Commissioner of Income Tax-7 .. Appellant

v/s.

M/s. Vinay Cargo Movers Ltd. .. Respondent

Mr. Arvind Pinto for the appellant
Mr. Nishit Gandhi for the respondent

CORAM : S.V. GANGAPURWALA &
G.S. KULKARNI, J.J.

DATED : 14th JUNE, 2017

P.C.

1. The present appeal relates to Assessment Year 2005-06.

2. The learned Counsel for the respondent submits that the issue involved in the present case is covered by the order of this Court in Income Tax Appeal No.1219 of 2012, dated 12th November, 2014.

3. The facts in the present case and those involved in Income Tax Appeal No.1219 of 2012, decided under order dated 12th November, 2014, appeared to be same. It has been held that the assessee is not

required to deduct TDS and the payment made by the assessee to the outside truck owners, do not fall within the purview of Section 194C of the Act.

4. In the light of the above, no substantial question of law would arise in the present appeal. The appeal as such is dismissed. No costs.

(G.S. KULKARNI, J.) **(S.V. GANGAPURWALA, J.)**