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

**INCOME TAX APPEAL NO. 124 OF 2015**

The Commissioner of Income Tax-V .. Appellant

v/s.

Shri Naresh Thakurdas Wadhwani .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Rohan Deshpande for the respondent

**CORAM : S.V. GANGAPURWALA &**
**A.M. BADAR, J.J.**

**DATED : 7th JULY, 2017**

**P.C.**

1. This appeal relates to Assessment Year 2005-06.

2. Mr. Tejveer Singh, learned Counsel for the appellant fairly concedes that the issue involved in the present appeal is covered by the judgment of the Supreme Court in the case of ***the Commissioner of Income Tax Vs. Sarkar Builders, reported in (2015) 375 ITR 392***.

3. In view of the above, no substantial question of law arises. As such, the appeal is dismissed. No costs.

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