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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 1234 OF 2015

The Pr.Commissioner of Income Tax-11 … Appellant
Mumbai

vs.
M/s. SAB Miller India Ltd. … Respondent
(Earlier Known as SKOL Breweries Ltd)

……….
Mr. Arvind Pinto for the Appellant.
Mr. Jas Sanghvi i/b. PDS Legal for the Respondent.
……….

CORAM : A.S. OKA & A.K. MENON, JJ.
DATE : 28th NOVEMBER, 2017

P. C.

1. Heard learned Counsel appearing for the appellant-revenue. Following two substantial questions of law are pressed into service :

"a) Whether in law and on the facts and in the circumstances of the case, the ITAT was correct to reverse the order of the Ld. CIT(A) which was in line with the consistent stand of the Department that Rule 8D is retrospective in nature?

b) Whether in law and on the facts and in the circumstances of the case, the ITAT was correct in relying on the judgment of this Court in the case of Godrej & Boyce Mfg. Co. Ltd. which has not reached its finality?"

2. The issue of applicability of the amended Rule 8D will be governed by the decision of the division Bench of this Court in the case of ***Godrej & Boyce Mfg.Co. Ltd. vs. DCIT*[1]*.** The said decision of this Court holds that the newly inserted Rule 8D will apply from the Assessment year 2008-09. The decision of this Court has attained finality. Hence, no substantial question of law arises. There is no merit in the appeal. The same is accordingly dismissed.

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

1 (2010) 328 ITR 81 (Bom)