IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.281 OF 2015

COMMISSIONER OF INCOME TAX – 2)...APPELLANT

V/s.

M/S.E-CLERX SERVICES LTD.)...RESPONDENT

Ms.Samiksha Kanani i/b. Mr.Suresh Kumar, Advocate for the Appellant.

Mr.P.C.Tripathi i/b. Mr.A.K.Jasani, Advocate for the Respondent.

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

DATE : 10th JULY 2017

P.C. :

1 The present appeal pertains to assessment year 2007-08. The learned counsel for the appellant fairly concedes that the issue raised in the present appeal had also arisen in the appeal filed by the department against the present assessee for the earlier assessment year and the same is decided against the Revenue in Income Tax Appeal (Lodging) No.466 of 2011. This court had

dismissed the said appeal relying on the judgment of this court in case of **Commissioner of Income Tax vs. Gem Plus Jewellery India Ltd.** reported in **2010 233 CTR 248**.

2 In light of the above, the appeal is dismissed. No costs.

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