IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPELS NO. 17 OF 2010, 15 OF 2010, 16 OF 2010, 22 OF 2011 AND 60 OF 2012.

The Commissioner of Income Tax … Petitioner.

Versus

Shaiv Distilleries Pvt. Ltd. ... Respondents

Ms. A. Razaq, Advocate for the Petitioner.

Mr. V. P. Thali, Advocate for Respondent.

Coram : Shantanu S. Kemkar & N. M. Jamdar, JJ.

Date : 9 August 2018.

P.C.:

Challenging the order passed by ITAT, Panaji Bench, Panaji, these appeals have been filed by the Revenue. The Appeals, were admitted on following substantial question of law:-

> *"Whether the blending and the bottling as carried out by the Respondent-assessee, amounts to manufacture or production within the ambit of those terms under Section 80IB of the Income Tax Act?"*

2. The learned Counsel for the parties submitted that the

above question of law which has been framed has been considered and decided by the Division Bench of Madras High Court in the case of *Commissioner of Income Tax Vs. Vinbros & Co.*[1] and against the said Judgment passed by the Madras High Court Civil Appeal No. 6115 of 2012 has been dismissed by the Supreme Court.

4. In the circumstances, they submit that question involved is squarely decided against the revenue and as such these appeals be dismissed.

5. We accordingly dismiss these appeals.

N.M. Jamdar, J. ***Shantanu S. Kemkar, J.***

1 [2009] 177 Taxman 217(Madras)