IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 91 OF 2017

THE PRINCIPAL COMMISSIONER OF INCOME TAX, PANAJI., ... Appellant

Versus

V. M. SALGAONCAR AND BROS. PVT. LTD., ... Respondent

Ms. Amira Abdul Razaq, Advocate for the appellant.
Mr. A.F.Diniz with Mr.Ryan Menezes, Advocates for the respondent.

Coram:- SHANTANU S. KEMKAR & PRITHVIRAJ K. CHAVAN, JJ.

Date:- 15th January 2018

P.C.

Heard the learned Counsel for the Appellant on the question of admission. Having gone through the impugned orders and having considered the rival submissions of the learned Counsel for the parties, we find that the question involved in this case is squarely covered by the Judgment of the Supreme Court in the case of GE India Technology Cen. (P.) Ltd vs. Commissioner of Income-tax [2010] 327 ITR 456, in which it has been categorically held that when the payment is made to a non-resident of India, obligation to deduct tax at source does not arise.

2. In the circumstances in our considered view, the

Commissioner (Appeals) as also the Tribunal have committed no error in dismissing the Appeals filed by the Revenue.

3. As a result, we find no ground to interfere in this Appeal. No substantial question of law is arising.

4. The Appeal is therefore dismissed.

PRITHVIRAJ K. CHAVAN, J. SHANTANU S. KEMKAR, J.

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