IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO.56 OF 2016

The Principal Commissioner of
Income Tax, Panaji. … Appellant.

Versus

Mr. Ajit Phatarpekar … Respondent.

Ms. Amira Razaq, Junior Central Government Standing Counsel for the Appellant.

Mr. H. D. Naik, Advocate for the Respondent.

Coram : N.M. Jamdar &
Prithviraj K. Chavan, JJ.

Date : 28 March 2018.

P.C. :

The learned counsel for the Respondent has placed on record the copy of the order passed by the Division Bench of this Court on 24 July 2017 in Tax Appeal Nos.27 and 55 of 2016.

2. We have perused the order dated 24 July 2017. The Tax Appeal Nos.27 and 55 of 216 were dismissed as having been covered by the earlier decision observing thus:

"2. The challenge in the above appeals is to the Order dated 18/06/2015 passed in ITA No.19/PNJ/2014 and the Order dated 14/07/2015 passed in ITA No.66/PNJ/2014, both for the Assessment Year 2010-11, whereby the appeals preferred by the appellant-Revenue came to be dismissed. The learned Tribunal, whilst dismissing the appeal preferred by the Revenue has relied upon a Judgment of the Apex Court in ***GE India Technology Centre Pvt. Ltd., vs. Commissioner of Income Tax and anr.****, 327 ITR 456 wherein it has been conclusively held that tax is liable to be deducted only if the amounts so payable results into any income chargeable to tax in India. The learned Tribunal has also relied upon a decision of its Coordinate Bench in the case of Sesa Goa reported in ITA No.72/PNJ/2012 dated 8th March, 2013 wherein the said proposition has been accepted by the Coordinate Bench.*

3. It is not in dispute that the issue involved in the above appeals stands also concluded in a Judgment passed by a Full Bench of this Court in the case of ***Commissioner of Income Tax vs. V.S. Dempo & Co. Pvt. Ltd.,*** *dated 5th February, 2016.*

4. In view of the above, we find that no

> *substantial question of law arises in the present appeal for consideration, as the issues involved are no longer res integra"*

3. We note that the Appeal No.66 of 2014 which is referred to in the above mentioned paragraph was part of the group before the Income Tax Appellate Tribunal along with the proceedings from which the present appeal arises. In these circumstances, since the issue having been covered in the order dated 24 July 2017, the appeal is dismissed.

Prithviraj K. Chavan , J. ***N.M. Jamdar, J.***