IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 259 OF 2004

M/s. TATA Infomedia Ltd. ... **Appellant**

V/s.

The Deputy Commissioner of Income Tax,
Special Range – 1 ... **Respondent**

Mr. Madhur Agrawal a/w Mr. P.C. Tripathi I/b Raj Darak for the Appellant.

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, JJ.
DATE : 05th JULY, 2018

P.C.:

. This Appeal under Section 260A of the Income Tax Act, 1961 from the order of the Income Tax Appellate Tribunal dated 16.09.2003 and was admitted on 11.01.2005 on the following substantial questions of law.

" 1. Whether on the facts and on proper interpretation of Section 80Q of the Act, the Tribunal was right in concluding that the deduction under Section 80Q was to be computed after reduction the profit derived from the business of printing and publishing of books by the brought forward business losses/allowances of non-eligible activities carried on the earlier years?

2. Whether on proper interpretation of section 80Q of the Act and particularly in view of the wording a deducting from such profits and gains, the Tribunal committed a gross error of law in denying to the appellant the deduction *under Section 80Q on the whole of profit and gains from the business of printing and publication of books?"*

2 At the time of admission, the Respondents were not represented. There is no evidence of service of the appeal after the admission in 2005 upon the Respondents. In the above view, as the Appellant has not taken an appropriate steps in prosecuting of this appeal, the appeal is dismissed for non-prosecution.

(SANDEEP K. SHINDE, J.) **(M.S. SANKLECHA, J.)**