

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

INCOME TAX APPEAL NO. 866 OF 2016

The Pr. Commissioner of Income Tax-6
Pune

.. Appellant

v/s.

Kewal Real Estate Pvt. Ltd.

.. Respondent

Mr. Suresh Kumar for the appellant
None for the respondent

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 11th DECEMBER, 2018.

P.C.

1. The Revenue has challenged the judgment of Income Tax Appellate Tribunal, dated 21.09.2015.

2. Following question is presented for our consideration :--

Whether on the facts and circumstances of the case and in law, the Tribunal was justified in holding that the assessee satisfied all the conditions stipulated in the provisions of section 80IB(10) of the Income Tax Ac, 1961 and therefore would be eligible to claim deduction?

3. Learned Counsel for the Revenue candidly pointed out that concerning this very assessee arising out of the same judgment and involving identical question, the Revenue's Tax Appeal No. 793 of 2016 was heard on 10th December, 2018. This Court has dismissed the said appeal.

4. Without recording separate reasons therefore, since facts are identical, this tax appeal is also dismissed.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)