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

INCOME TAX APPEAL NO.1212 OF 2017

Pr.Commissioner of Income Tax, Central-4, Mumbai.… Appellant

V/s.

Shreeji Exhibitors … Respondent

Mr.Suresh Kumar for the Appellant.
Mr.Jitendra Singh with Ms.Gauri Velankar i/by Mr.Mandar Limaye for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : DECEMBER 10, 2018.

P.C.:-

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 19th August, 2016 passed by the Income Tax Appellate Tribunal (the Tribunal). This Appeal relates to Assessment Year 2011-12.

2. The Revenue urges the following question of law for our consideration:

> "1. Whether, on the facts and in the circumstances of the case and in law the Hon'ble

> ITAT was justified in holding that the assessee had exploited its property commercially by way of complex commercial activities and hence the rental income received by the assessee to be taxable as income from business and not under the head Income from House Property?"

3. The impugned order of the Tribunal has followed its order in respect of the same Respondent-assessee rendered on 14th August, 2015 in respect of assessment year 2009-10. The counsel point out that being aggrieved by the above order dated 14th August, 2015 (Assessment Year 2009-10) the Revenue filed an Income Tax Appeal No.807 of 2016 in this Court challenging the same. We have today by separate order dismissed the Revenue's Appeal No.807 of 2016 in respect of the assessment year 2009-10 as not giving rise to any substantial question of law.

4. Therefore, for the reasons recorded in the order passed today in Income Tax Appeal No.807 of 2016 in respect of the same Respondent-assessee for assessment year 2009-10, the question proposed by the Revenue does not give rise to a substantial question of law. Thus, not entertained.

5. Accordingly, Appeal dismissed. No order as to costs.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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