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

INCOME TAX APPEAL NO. 530 OF 2015

The Principal Commissioner	**}**	
of Income Tax-8	**}**	**Appellant**
versus		
Sanghi Motors (Bom)	**}**	
Pvt. Ltd.	**}**	**Respondent**

Mr. Arvind Pinto for the appellant-absent.

None for the respondent.

CORAM :- S. C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.

DATE :- JANUARY 22, 2018

P.C. :-

1. Mr. Arvind Pinto learned counsel appearing for the Revenue is absent.

2. This matter was heard earlier and was placed for passing orders. It was placed wrongly before two other courts and later on, when it was brought to the notice of those Division Benches that the matter was fully heard by this Bench and was placed only for dictation of final orders in the open court, the matter has been made over to us.

3. The Revenue is aggrieved and dissatisfied with the order of the Income Tax Appellate Tribunal, Bench at Mumbai. The six appeals dealt with by the tribunal have been disposed of on the ground that there are plethora of binding judgments and which have been followed and applied by the Commissioner of Income Tax (Appeals). In each of these judgments, the very principle that is followed and applied has been considered. In these circumstances, none of the questions that are proposed are substantial questions of law. The Revenue's appeal is, therefore, dismissed, but without any order as to costs.

(SMT. BHARATI H. DANGRE, J.) **(S.C.DHARMADHIKARI, J.)**