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

INCOME TAX APPEAL NO. 597 OF 2016

The Principal Commissioner of Income Tax-2	}	**Appellant**
versus		
M/s. Prakruti Construction Pvt. Ltd.	}	**Respondent**

Mr. Suresh Kumar for the appellant.

Ms. Jasmin Amalsadvala with Mr.Nishant Thakkar I/b. M/s. PDS Legal for the respondent.

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.

DATE :- OCTOBER 10, 2018

P.C. :-

1. The Revenue proposes two questions as substantial questions of law arising out of the order of the tribunal dated 31st October, 2014 for the assessment year 2005-06. Upon a perusal of the order under appeal, it is fairly stated that the issue before this court and brought in terms of the questions of law is already decided by the Hon'ble Supreme Court. The Hon'ble Supreme Court rendered a judgment in the case of *Commissioner of Income Tax-19, Mumbai vs. Sarkar Builders* in Civil Appeal No. 4476 of 2015 and connected appeals decided on 15th May, 2015.

2. In the light of the authoritative pronouncement of the Hon'ble Supreme Court, neither of the questions are substantial questions of law enabling us to admit this appeal. It is, therefore, dismissed.

3. Further, the issue has already been answered by this court in favour of the assessee and against the Revenue in its judgment rendered on 23rd April, 2014 in Income Tax Appeal No. 196 of 2012. That is an order passed in relation to asessment year 2004-05. Identical questions have thus been answered and repeatedly by this court in favour of the assessee. Taking a copy of those orders on record and marking them as "X" collectively, we dismiss this appeal. There would be no order as to costs.

(B. P. COLABAWALLA, J.) (S.C.DHARMADHIKARI, J.)

Jayant Vishwanath Salunke

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