Sharayu Khot.

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

INCOME TAX APPEAL NO. 865 OF 2015

Pr. Commissioner of Income Tax, - 15 ...Appellant

Versus

M/s. Black & Veatch Constuling Pvt.Ltd. ...Respondent

Mr. Suresh Kumar, for the Appellant.

Mr. Hiten Chande, i/b PDS Legal, for the Respondent.

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, JJ.

DATE : 7 February 2018

ORDER :

1. Heard.

2. This Appeal under Section 260A of the Income Tax

Act, 1961 ("***the Act***" for short) challenges the order dated 2 December 2014 passed by the Income Tax Appellate Tribunal ("***Tribunal***" for short). This Appeal relates to the assessment year 2007-08.

3. The Revenue has urges the following questions of law for our consideration:-

1. Whether on the facts and in the circumstances of the case and in law, the Tribunal erred in directing the Assessing Officer to recomputed the deduction under Section 10A the Act without reducing/ setting off unabsorbed depreciation and brought forward business losses?

2. Whether on the facts and circumstances of the case and in law, the Tribunal is correct inholding that employee share of provident fund not deposited within the period provided under the PF

Act is covered under the provisions of Section 43B of the Act?

4. ***Regarding Question 1****:-*

(a) Mr. Suresh Kumar, learned Counsel appearing for the Revenue, very fairly states that the issue raised herein stands concluded against the Revenue. This he states by the decision of this Court in the Respondent-Assessee's case for the assessment year 2006-07 reported in ***Commissioner of Income Tax Vs. Black & Veatch Consulting (P.) Ltd.***[1] and by the decision of the Apex Court in ***Commissioner of Income Tax Vs. Yokogawa India Ltd.***[2].

(b) In the above view, question 1 as proposed does not give rise to any substantial question of law. Thus, not entertained.

1 ***92012)20 taxmann.com 727 (Bom.)***

2 ***(2017)391 ITR 274***

5. ***Regarding Question 2***:-

(a) Mr. Suresh Kumar very fairly states that the issue raised herein stands concluded against the Revenue and in favour of the Respondent-Assessee's case by the decision of this Court in ***Commissioner of Income-tax, (central), Pune Vs. Ghatge Patil Transports Ltd.***[3]

(b) In the above view, question 2 as proposed does not give rise to any substantial question of law. Thus, not entertained.

6. Accordingly, the Appeal is dismissed, with no order as to costs.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**

3 ***(2014) 368 ITR 749 (Bombay)***