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

**INCOME TAX APPEAL NO. 1362 OF 2015**

The Pr. Commissioner of Income Tax-5 .. Appellant

v/s.

M/s. Mangal Murti Developers .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Ruturaj Gurjar i/b Mihir C. Naniwadekar for the respondent

**CORAM : M.S. SANKLECHA &**
**SANDEEP K. SHINDE, J.J.**

**DATED : 18th APRIL, 2018.**

**P.C.**

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 28th November, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order dated 28th November, 2014 is in respect of Assessment Year 2007-08.

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

> *"Whether on the facts and in the circumstance of the case and in law, the Tribunal was justified in allowing deduction u/s. 80IB(10) of the Act in respect of assessee's project 'Sai Nisarg Park' ignoring the fact that the row houses in the project exceeded the prescribed built up area of 1500 sq. ft. and thereby violated one of the conditions for claim of deduction u/s.80IB(10) of the Act?"*

3. Mr. Tejveer Singh, learned Counsel appearing for the Revenue very fairly states that the issue arising herein relates to building project which was approved prior to 1st April, 2005. Therefore, the issue arising herein stands concluded by the decision of this Court in ***CIT v/s. M/s. Raviraj Kothari Punjab Associates*** (ITXA No.1628 of 2013) which raised an identical issue and was dismissed by this Court, on 24th April, 2015.

4. In the above view, the proposed question does not give rise to any substantial question of law. Thus, not entertained.

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

**(SANDEEP K. SHINDE, J.)** **(M.S. SANKLECHA, J.)**