Sharayu Khot.

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

INCOME TAX APPEAL NO. 636 OF 2015

Commissioner of Income Tax-II **...Appellant**

Versus

M/s. Continental Warehousing
Corporation (Nhava Seva) Ltd. **...Respondent**

Mr. Ashok Kotangle, a/w Ms. Padma Divakar, for the Appellant.

Mr. Vipul Joshi, for the Respondent.

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

DATE : 9 January 2018

ORDER :

1. This Appeal under Section 260-A of the Income Tax Act, 1961 ("***The Act***" for short), challenges the order dated 18 November 2014 passed by the Income Tax Appellate Tribunal

("***The Tribunal***" for short). The impugned order dated 18 November 2014 is in respect of Assessment Year 2009-10.

2. The Revenue has urged the following question of law for our consideration:-

> *"Whether on the facts and circumstances of the case and in law, the ITAT was justified in law in holding that the assessee is entitled for deduction under Section 80IA(4) of the Income Tax Act, 1961 even though the activities undertaken by the assessee do not fall within clause (d) of the Explanation to Section 80IA(4) defining the term infrastructure facilities?"*

3. By the impugned order dated 18 November 2014, the Tribunal has dismissed the Appeal by following its decision dated 31 August 2012 in respect of some Respondent-Assessee for the assessment year 2008-09.

4. Mr. Kotangale, the learned Counsel for the Revenue very fairly states that the Appeal from the order of the Tribunal for the assessment year 2008-09 to this Court was dismissed on April 21, 2015 reported in ***Commissioner of Income-Tax Vs. Continental Warehousing Corporation (Nhava Sheva) Ltd.***[1]

5. In view of the above, the question as framed does not give rise to any substantial question of law. Thus, this Appeal is not entertained.

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

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

1 ***(2015) 374 ITR 645 (Bom.)***