IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1085 OF 2015

The Pr. Commissioner of Income
Tax-28 ....Appellant
V/s.
M/s. Cargo Carriers ....Respondent

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Mr. S.V. Bharucha a/w. Ms. Mamta Omle, Advocate for the appellant.

Mr. Prakash Pandit a/w. Ms. Prachi Pandit i/by. Mr. P.C. Tripathi, Advocate for the respondent.

CORAM :- M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :- 6TH MARCH, 2018.

P.C. :-

1. Heard.

2 This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 16th

January, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order dated 16th January, 2015 is in respect of Assessment Year 2009-10.

3 Revenue urges the following question of law, for our consideration:

> " *Whether on the facts and circumstances of the case and in law, the Hon'ble Tribunal was justified in deleting the dis-allowance made under Section 40(a)(ia) of Rs.2,35,97,801/- holding that the TDS provisions are not applicable on expenses in the nature of reimbursement, though accounted for in the profit and loss account by the assessee ?*

4 Mr. Barucha, the Learned Counsel appearing in support of the Appeal for Revenue, very fairly states that the issue arising herein stands concluded against the Revenue and in favour of the respondent-Assessee. This in view of decision of this Court in the case of **Commissioner of Income-Tax-12 V/s. M/s. Dawn**

India (Income Tax Appeal No. 1213 of 2014 rendered on 20th December, 2016).

5. In the above view, the question as proposed does not give rise to any substantial question of law as contemplated. Thus the Appeal is dismissed. No order as to costs.

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