IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1299 OF 2015
ALONGWITH
INCOME TAX APPEAL NO. 1302 OF 2015
ALONGWITH
INCOME TAX APPEAL NO. 1319 OF 2015

The Commissioner of Income
Tax (TDS)-1 ....Appellant
V/s.
M/s. Go Airlines (India) Ltd. ....Respondent

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Mr. A.R. Malhotra a/w. Mr. N.A. Kazi, Advocate for the appellant.

Mr. Madhur Agrawal i/by. Mr. Atul Jasani, Advocate for the respondent.

CORAM :- M.S. SANKLECHA, &
SANDEEP K. SHINDE, JJ.

DATE :- 11TH APRIL, 2018.

P.C. :-

1. These appeals challenge the common order dated 15th December, 2014 passed by the Income-

Tax Appellate Tribunal (the tribunal). The impugned order dated 15th December, 2014 relates to Assessment Years 2008-09, 2009-10 and 2010-11. Thus, the three Appeals.

2. The identical question of law raised by the Revenue is as under :-

> *"Whether on the facts and circumstances of the case and in law, the Hon'ble Income Tax Appellate Tribunal is justified in holding that the payments made to Airport Authority of India and other airport operators by the Assessee for Passenger Service Fees (PSF) are not covered by section 194 I of the Income Tax Act, 1961?"*

3. The impugned order of the Tribunal dismissed the Revenue's Appeal before it by following the decision of its Co-ordinate Bench in the case of **Jet Airways (ITXA-5264/Mum/2012)** dated 23rd October, 2013.

4. Mr. Malhotra, Learned Counsel appearing for the Revenue very fairly brings to our notice the order dated 4th January, 2017 of this Court in Appeal filed by

the Revenue from the order of the Tribunal in *Jet Airways* (supra) being Income Tax Appeal No. 1181 of 2014 relating to Assessment Year 2010-11 filed in this Court. By an order dated 4th January, 2017 this Court rejected the Revenue's Appeal on this issue as not giving rise to any substantial question of law.

5. For the reasons indicated in our order in Income Tax Appeal No. 1181 of 2014 **(Commissioner of Income Tax, TDS, Mumbai V/s. Jet Airways)** rendered on 4th January, 2017 the question as proposed in these three Appeals also do not give rise to any substantial question of law.

6. Thus, not entertained. The three Appeals are dismissed.

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