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

INCOME TAX APPEAL NO. 649 OF 2016
WITH
INCOME TAX APPEAL NO. 653 OF 2016
WITH
INCOME TAX APPEAL NO. 654 OF 2016
WITH
INCOME TAX APPEAL NO. 655 OF 2016
WITH
INCOME TAX APPEAL NO. 889 OF 2016

The Pr. Commissioner of Income Tax-2 .. Appellant

v/s.

Central Bank of India ..Respondent

Mr. Suresh Kumar a/w Ms. Swapna Gokhale for the appellant
Mr. Madhur Agarwal I/b Mr. Tejas Shah for the respondent

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

DATED : 1st AUGUST, 2018.

P.C.

1. These Appeals under Section 260-A of the Income Tax Act, 1961 (the Act) challenge the common order dated 31st December, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). These appeals relate to Assessment Years 1991-92, 1997-98, 1999-2000, 2007-08 and 2008-09.

2. The Revenue has urged only the following identical question of law in all the appeals for our consideration :-

> *"Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that the interest portion of the refund issued earlier has to be ignored for the purpose of calculating interest u/s 244A of the Income Tax Act, 1961, payable to the assessee, on refund arising out of the order giving effect to order of appellate authority ?"*

3. Mr. Suresh Kumar, learned Counsel appearing for the Revenue very fairly states that the issue raised herein stands concluded against the Revenue and in favour of the respondent assessee by the decision of this Court in ***Commissioner of Income Tax Vs. M/s. Tata Power Co. Ltd.*** (Income Tax Appeal No.1560 of 2013), decided on 7^{th} July, 2015.

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

5. Accordingly, these appeals are dismissed. No order as to costs.

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