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

INCOME TAX APPEAL NO.134 OF 2016
WITH
INCOME TAX APPEAL NO.135 OF 2016
WITH
INCOME TAX APPEAL NO.136 OF 2016
WITH
INCOME TAX APPEAL NO.140 OF 2016
WITH
INCOME TAX APPEAL NO.141 OF 2016
WITH
INCOME TAX APPEAL NO.148 OF 2016

Commissioner of Income Tax -3 .. Appellant

Versus

M/s. Bajaj Hindustan Ltd. .. Respondent

Mr. Suresh Kumar for appellant in all appeals
Ms. Vasanti Patel for respondent in all appeals.

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

DATE : 13th June 2018.

P.C.

1] These six appeals under section 260-A of the Income Tax Act, 1961 (for short “the Act) challenge the common order dated

17th April 2014 passed by the Income Tax Appellate Tribunal. These appeals relate to Assessment years 1997-98, 1998-99, 1999-2000, 2000-01, 2001-02 and 2002-03. Thus the six appeals.

2] Mr. Suresh Kumar learned Counsel appearing for Revenue urges only the following identical question of law in all appeals for our consideration as under:-

> “(a) Whether on the factsd and circumstances and in law the Tribunal was right in holding that the unabsorbed depreciation pertaining to Assessment Year 1997-98 to Assessment Year 2001-02 was allowable to be carried forward and adjusted after the lapse of 8 assessment years in view of the Section 32(2) as amended by the Finance Act, 2001?

3] Mr. Suresh Kumar learned Counsel for Revenue very fairly states that the issue raised herein stands concluded against the Appellant - Revenue and in favour of Respondent – Assessee by the decision of this Court in CIT Vs. Hindustan Unilever Ltd. reported in **(2017) 394 ITR 73 (Bom).**

4] In the above view the identical proposed question in all the six appeals, is covered by the decision of this Court in the case of Hindustan Unilever Ltd. (supra), no substantial question of law arises.

5] Thus all the appeals are dismissed. No order as to costs.

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