

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

**INCOME TAX APPEAL NO. 1081 OF 2015
WITH
INCOME TAX APPEAL NO. 1258 OF 2015
WITH
INCOME TAX APPEAL NO. 1274 OF 2015
WITH
INCOME TAX APPEAL NO. 1256 OF 2015
WITH
INCOME TAX APPEAL NO. 1255 OF 2015**

Principal Commissioner of Income Tax-19 .. Appellant

v/s.

M/s. Engineering Mazdoor Sabha
Mumbai .. Respondent

Mr. Charanjeet Chanderpal a/w Ms. Namita Shirke for the appellant
Mr. Jehangir Mistri, Senior Counsel a/w Mr. Jitendra Singh for the
respondent

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

DATED : 2nd APRIL, 2018.

PC.

1. These five appeals under Section 260-A of the Income Tax Act, 1961 (the Act) challenge the common order dated 25th February, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). The common impugned order is in respect of Assessment Years 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10.

2. The Revenue has urged the following re-framed substantial questions of law for our consideration :-

(i) *Whether on the facts and in the circumstance of the case and in law, the Tribunal was justified in holding that the assessment under Section 153A of the Act was without jurisdiction in the absence of any incriminating material being found during the course of the search as the assessments in respect of Assessment Years 2005-06 to 2009-10 had already been completed?*

(ii) *Whether on the facts and circumstances of the case and in law, the Tribunal was justified in treating the impugned receipt from employees and employers as income from other sources as against the stand of Revenue that the same being professional receipt of the assessee?*

3. Regarding question no.(i) :-

(a) The learned Counsel for the parties state that the issue arising 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. All Cargo Global Logistics Ltd. 374 ITR 645.***

(b) In the above view, question no.(i) as proposed does not give rise to any substantial question of law being concluded by the decision of this Court. Thus, not entertained.

4. Regarding question no.(ii) :-

(a) In view of our answer to question no.(i), question no.(ii) as proposed becomes academic.

(b) Accordingly, question (ii) does not give rise to any substantial question of law. Thus, not entertained.

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

(SANDEEP K. SHINDE, J.)

(M.S. SANKLECHA, J.)