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

INCOME TAX APPEAL NO.138 OF 2016

Pr. Commissioner of Income Tax -7 .. Appellant
Versus
M/s. Paramount Health Services
(TPA) Pvt. Ltd. .. Respondent

Mr. Ashok Kotanglale with Ms. Padma Divakar for appellant
Mr. Atul Jasani for respondent.

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

DATE : 13th June 2018.

P.C.

1] This appeal under section 260 A of the Income Tax 1961 (for short the Act) challenges the order dated 13th February 2015 passed by the Income Tax Appellate Tribunal (for short Tribunal). The impugned order dated 13th May 2015 relates to Assessment Year 2010-11.

2] Following question is framed for our consideration in this appeal:-

"Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in deleting the disallowance of Rs.84,94,39,847/- made under section 40(a)(ia) of the Act?"

3] The impugned order of the Tribunal allowed the respondent's – Assessee's appeal by following the order of its coordinate bench for the Assessment Year 2009-10 in respect of the same respondent - Assessee. Mr. Kotangale learned Counsel for Revenue very fairly points out that being aggrieved by the above order of Tribunal the Revenue filed an appeal to this Court. The appeal being Income Tax Appeal No.248 of 2015 and the same was dismissed by Division Bench of this Court on 31st July 2017. This by following an earlier order of Division Bench of this Court in the matter of Commissioner of Income Tax -2 Vs. Health Indian TPA Services Pvt. Ltd., in Income Tax Appeal No.1797 of 2013 decided on 30th November 2015.

4] Revenue is not able to point out any distinguishing features in this case which would warrant taking a different view from that taken in Income Tax Appeal No.248 of 2015 (supra).

5] In the above view as the question proposed by the Revenue stands covered by the decision of this Court in Income Tax Appeal No.248 of 2015 (supra), no substantial question of law arises.

6] Accordingly, appeal dismissed accordingly. No costs.

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