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

INCOME TAX APPEAL NO. 405 OF 2016

Pr. Commissioner of Income Tax-2 } **Appellant**
versus
The Tata Power Co. Ltd. } **Respondent**

Mr. Suresh Kumar for the appellant.
Mr. Srihari Iyer for the respondent.

CORAM :- S. C. DHARMADHIKARI &
B. P. COLABAWALLA, JJ.
DATE :- SEPTEMBER 5, 2018

P.C. :-

1. After having heard Mr. Suresh Kumar and perusing, with his assistance, the order under appeal, we are of the view that the present appeal does not raise any substantial question of law. The questions proposed at page 4 cannot be entertained in the backdrop of the admitted factual position and the reasoning of the tribunal in confirming the view of the first appellate authority, which reasoning is to be found in paras 9 and 10 of the order under appeal. This is a possible view of the matter and on facts, we do not see any perversity or error of law on the face of the record in the impugned order. Hence, this appeal is devoid of merits. It is dismissed. However, there would be no order as to costs.

(B. P. COLABAWALLA, J.) **(S.C.DHARMADHIKARI, J.)**