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

INCOME TAX APPEAL NO. 1388 OF 2015

The Pr. Commissioner of Income Tax-5
Pune .. Appellant

v/s.

Amphenol Interconnect India P. Ltd. .. Respondent

Ms. Swapna Gokhale i/b Mr. Suresh Kumar for the appellant
Mr. R. Murlidhar i/b Mr. Atul K. Jasani for the respondent

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

DATED : 18th APRIL, 2018.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 27th April, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2005-06.

2. The Revenue urges the only following question of law for our consideration :-

(i) Whether on the facts and circumstances of the case and

in law, the Tribunal was justified in considering TNMM as MAM, without considering the FAR analysis of the transaction as reported in TP study report?

3. It is an agreed position between the parties that the facts in the context of the question posed for our consideration are identical to the facts as existing in the Assessment Years 2006-07, 2007-08 and 2008-09. In fact, the impugned order of the Tribunal *inter alia* places reliance upon its order dated 30th May, 2015 in respect of the Assessment Years 2006-07, 2007-08 and 2008-09. Being aggrieved by the above order of the Tribunal dated 30th May, 2015, the Revenue filed appeals to this Court being Income Tax Appeal No.1139 of 2015, 1102 of 2015 and 1100 of 2015. This Court by a common order dated 7th March, 2018 rejected the Revenue's appeals upholding the order of the Tribunal dated 30th May, 2015.

4. In the absence of the any distinguishing features being shown to us in the subject Assessment Year to that existing in Assessment Years 2006-07, 2007-08 and 2008-09, the same must apply in the subject Assessment Year. The reasons indicated in our order dated 7th March, 2018 in respect of the Appeal Nos. 1131 of 2015, 1102 of 2015 and 1100 of 2015 in respect of the same respondent assessee for the earlier

assessment years, would equally apply to the facts of the present appeal.

5. Accordingly, the question as proposed does not give rise to any substantial question of law. Thus, not entertained.

6. The appeal is dismissed. No order as to costs.

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