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

INCOME TAX APPEAL NO.763 OF 2016

The Pr. Commissioner of Income Tax-1 … Appellant

V/s.

Aptara Technology Pvt. Ltd. … Respondent

Mr.Suresh Kumar for the Appellant.
Mr.Rajesh Ostwal i/by M/s PDS Legal for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : DECEMBER 04, 2018.

P.C.:-

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 29th April, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). This Appeal relates to Assessment Year 2009-2010.

2. The Revenue urges the following questions of law for our consideration:

"i. Whether on the facts and in the

> circumstances of the case and in law, the Hon'ble Income-tax Appellate Tribunal is correct in excluding Accentia Technologies Ltd. and Coral Hubs Ltd. as comparable, ignoring the said companies are engaged in the business of providing IT enabled services?
>
> ii. Whether on the facts and in the circumstances of the case and in law, the Hon'ble Income-tax Appellate Tribunal is correct in excluding Cosmic Global Ltd. and Crossdomain Solutions Ltd. without taking into account FAR analysis? "

3. The impugned order of the Tribunal dated 29th April, 2015 allowing the appeal of the Revenue by following the decision of its co-ordinate bench dated 2nd February, 2015 rendered for Assessment Year 2008-2009 in respect of the same Respondent-Assessee.

4. Mr.Suresh Kumar, learned counsel for the Revenue very fairly states that being aggrieved Revenue filed an appeal from the above order dated 2nd February, 2015 to this Court being Income Tax Appeal No.1209 of 2015, which was dismissed on 26th March, 2018.

5. No distinguishing features have been brought to our notice

which would warrant a view different from that taken by us in Income Tax Appeal No.1209 of 2015. Therefore, for reasons indicated in the order dated 26th March, 2018 dismissing the Revenue's appeal for Assessment Year 2008-09, this appeal does not give rise to any substantial question of law. Thus, not entertained.

6. The appeal dismissed.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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