IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 441 OF 2016

The Principal Commissioner of Income
Tax- (Central)-4 ....Appellant
V/s.
M/s. Acquatic Remedies Pvt. Ltd. ....Respondent

* * * *

Mr. N.C. Mohanty, Advocate for the appellant.

Mr. F.V. Irani a/w. Mr. Atul Jasani, Advocate for the respondent.

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

DATE : 30TH JULY, 2018.

P.C. :-

1. This Appeal under Section 260A of the Income Tax Act, 1961 (the Act), challenges the common impugned order dated 17th April, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order dated 17th April, 2015 is in respect of Assessment Years 2005-06 to 2011-12. This Appeal relates to Assessment

Year 2011-12.

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

> *"A. Whether, on the facts and in the circumstances of the case and in law, the Tribunal has erred in deleting the addition of 5% of cash purchases as profit by way of discount, without appreciating the fact that the assessee had failed to furnish supporting evidence to prove the identity of the party and genuineness of such purchases.*
>
> *B. Whether, on the facts and in the circumstances of the case and in law, the Tribunal has erred in deleting the addition of 2% as unexplained expenses by way of commission /service charges paid for arranging accommodation bills ?"*

3. Today we have passed an order in Income Tax Appeal No. 83 of 2016 and other connected Appeals relating to Assessment Years 2005-06 to 2009-10 not entertaining the above two questions of law proposed by the Revenue. All these appeals arise from the common impugned order dated

17th April, 2015 of the Tribunal.

4. It is an agreed position between the parties that the reasons indicated in respect of the above two questions in our order passed today in Income Tax Appeal No. 83 of 2016 and other connected Appeals would equally apply to the two questions proposed by the Revenue in the present Appeal.

5. Therefore, for the reasons indicated in our order passed today in Income Tax Appeal No. 83 of 2016 and other connected Appeals, these two questions do not give rise to any substantial questions of law. Thus, not entertained.

6. Appeal dismissed.

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

Neeta Shailesh Sawant

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Date: 2018.08.02 15:41:04 +0530