R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 642 OF 2016

Punit J. Patel .. Appellant

Versus

The Assistant Commissioner of Income Tax, Central Circle – 13, Mumbai .. Respondent

....

- Mr. Nisht Gandhi for the Appellant
- Mr. Suresh Kumar for the Respondent

....

CORAM : AKIL KURESHI &
M.S. SANKLECHA, JJ.

DATE : NOVEMBER 26, 2018.

P.C.:

1. This appeal under Section 260A of the Income Tax Act, 1961 (**"the Act"** for short), challenges the order dated 21.1.2015 passed by the Income Tax Appellate Tribunal, Mumbai ("**the Tribunal"** for short). This appeal relates to the assessment year 2003-04. The common impugned order has been passed not only in respect of the appellant herein but also in respect of his mother Mrs. Cheryl J. Patel.

2. The basic issue raised on behalf of the appellant is as under:-

> "Whether in the facts and circumstances of the case and in law, the Tribunal was justified in dismissing the assessee's appeal by merely recording that it accepts the view of the (CIT) Appeals?"

3. It is agreed between the parties that for the reasons recorded in our order passed today in Income Tax Appeal Nos. 643 of 2016 and 424 of 2016 (Cheryl J. Patel Vs. The Assistant Commissioner of Income Tax, Central Circle-13, Mumbai), the impugned order dated 21.1.2015 is not sustainable. Accordingly, the impugned order in respect of this appeal is also quashed and set aside. The appeal is restored to the Tribunal for fresh consideration in accordance with law.

4. Accordingly, this appeal is also allowed in above terms. All contentions kept open.

[M.S. SANKLECHA, J.] **[AKIL KURESHI, J]**