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

INCOME TAX APPEAL NO.623 OF 2016

The Pr. Commissioner of Income Tax-7 … Appellant

V/s.

M/s Hapag Lloyd (I) Pvt. Ltd. … Respondent

Mr.A.R.Malhotra with Mr. N.A.Kazi for the Appellant.
Mr.Nishant Thakkar with Ms.Jasmine Amalsadvala i/by M/s PDS Legal for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : DECEMBER 10, 2018.

P.C.:-

1. This appeal is filed by the Revenue challenged the judgment of Income Tax Appellate Tribunal dated 27th February, 2015. Upon perusal of the impugned judgment of the Tribunal, we notice that the Tribunal has relied upon its own decision in case of the Respondent-assessee for the earlier assessment years namely assessment years 2008-2009 and 2009-2010.

2. Learned counsel for the parties placed on record two orders dated 20th June, 2018 and 14th August, 2018 passed by this Court in Income Tax Appeal Nos.68 of 2016 and 71 of 2016, which appeals related to the Tribunal's earlier orders concerning the assessee for the above noted assessment years. From such orders we notice that pursuant to the judgment of the Tribunal impugned in those appeals remanding the proceedings before the Assessing Officer, fresh order was already passed. In that view of the matter, the Revenue had withdrawn the appeals. In the present year also identical situation obtains. The Tribunal having remanded the proceedings ITO has already passed consequential order on 31st October, 2017, a copy of which is placed on record by the counsel for the assessee. In the circumstances, this tax appeal is disposed of.

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

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