IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 18 OF 2019

THE PRINCIPAL COMMISSIONER
OF INCOME TAX, PANAJI, ... Appellant
Versus
GOA DOURADO PROMOTIONS
PVT. LTD. .... Respondent

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Ms. Susan Linhares, Standing Counsel for the Appellant.

Mr. S. R. Rivankar and Mr. Rama Rivankar, Advocates for the Respondent.

Coram:- M.S. SONAK &
C.V. BHADANG, JJ.

Date:- 26th November, 2019

P.C.

Heard Ms. Linhares, the learned Standing Counsel for the appellant and Mr. Rivankar, the learned Counsel for the respondent.

2. In this case, Ms. Linhares, the learned Standing Counsel for the appellant urges that the following substantial questions of law arise for consideration:-

*1. Whether the Ld. ITAT erred in deleting the penalty by not considering the decision of the Apex Court in the case of **Mak Data Pvt. Ltd. reported in 2013 (38) Taxman.com 448** ?*

2. Whether the Ld. ITAT erred in holding the penalty proceeding fatal for mere failure of the A.O to tick the relevant box in the show cause notice ?

3. Mr. Rivankar, the learned Counsel for the respondent defends the impugned order of the ITAT, on the basis of the reasons reflected therein. Besides, he relies upon the order dated 11.11.2019 in Tax Appeal No. 24/2019, where under the similar circumstances, this Court, dismissed the Appeal initiated by the Revenue, after considering the decision of the Hon'ble Apex Court in the case of **Mak Data (P) Ltd. Vs. Commissioner of Income Tax**[1].

4. According to us, the issues raised in this Appeal are fully covered, not only by order dated 11.11.2019 made by us while dismissing Tax Appeal No. 24/2019, but, further, by the decision of this Court in the case of **Commissioner of Income Tax-11 Vs. Shri Samson Perinchery**[2] and **Principal Commissioner of Income Tax Vs. New Era Sova Mine**[3]

5. Accordingly, for the reasons set out in our order dated 11.11.2019, we hold that the aforesaid substantial questions of law do

1 (2013) 38 Taxman.com 448 (SC)
2 (2017) 392 ITR 4
3 2019 SCC Online Bom 1032

not arise in this Appeal. Accordingly, this Appeal is liable to be dismissed and is hereby dismissed. There shall be no order as to costs.

C. V. BHADANG, J. ***M. S. SONAK, J.***

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