IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO.75/2008

The Commissioner of Income Tax … Appellant
Versus
Fomento Finance and Investment
Pvt.Ltd. … Respondent

Ms. Susan Linhares, Advocate for the appellant.
Ms. Vinita Palyekar, Advocate for the respondent.

AND

STM No.553-16, TAX APPEAL NOS.56/2010, 15/2011, 2/2011, 25/2011, 5/2013, 13/2012, 23/2012, 25/2012, 48/2012, 1/2013, 2/2013, 7/2013, 17/2013, 5/2014, 13/2013, 14/2013, 18/2013, 24/2014, 25/2014, 27/2015, 28/2015, 31/2014, 34/2014, 55/2015, 19/2013, 20/2013, 30/2013, 7/2014, 8/2014, 9/2014, 26/2014, 10/2014, 11/2014, 18/2014, 19/2014, 28/2014, 30/2014, 38/2014, 41/2014, 44/2014, 47/2014, 49/2014, 69/2014, 70/2014, 71/2014, 72/2014, 73/2014, 74/2014, 75/2014, 77/2014, 13/2015, 62/2014, 17/2015, 25/2015, 26/2015, 37/2015, 36/2015, 38/2015, 56/2015, 67/2015, 72/2015, 4/2016, 5/2016, 6/2016, 7/2016, 8/2016, 33/2016, 50/2016, 51/2016, 52/2016, 14/2016, 15/2016, 17/2016, 22/2016, 45/2016, 24/2016, 31/2016, 42/2016, 43/2016, 49/2016, 58/2016, 59/2016, 62/2016, 63/2016, 67/2016, 69/2016, 3/2017, 4/2017, 5/2017, 11/2017, 12/2017, 13/2017, 6/2017, 7/2017, 8/2017, 9/2017, 10/2017, 15/2017, 17/2017, 1/2018, 2/2018, 3/2018, 5/2018, 6/2018, 9/2018, 10/2018, 11/2018, 14/2017, 15/2018, 16/2018, 17/2018, 18/2018, 19/2018, 20/2018, 21/2018, 22/2018, 23/2018,

24/2018, 25/2018, 26/2018, 27/2018, 28/2018, 30/2018, 35/2018, 36/2018, 37/2018, 38/2018, 41/2018, 48/2017, 49/2017, 71/2017, 110/2017, 111/2017, 112/2017, 113/2017, 114/2017, 115/2017, 116/2017, 117/2017, 118/2017, 126/2017, 127/2017,128/2017, 129/2017, 130/2017, 131/2017, 132/2017, 133/2017, 134/2017, 135/2017,136/2017, 137/2017, 138/2017, 139/2017, 140/2017, 141/2017,142/2017, 143/2017, 145/2017, 150/2017, 151/2017, 152/2017, 75/2017, 92/2017, 100/2017, 93/2017, 94/2017, 96/2017, 97/2017, 98/2017, 99/2017, 101/2017, 1/2017, 12/2016, 104/2017, 105/2017, 106/2017, 107/2017, 108/2017, 125/2017, 147/2017, 4/2018, 42/2018, 43/2018, 49/2018, 52/2018, 55/2018, 56/2018, 57/2018, 60/2018, 62/2018, 63/2018, 64/2018, 65/2018 and 66/2018.

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Ms. Susan Linhares, Standing Counsel for the appellant in STM No.553/2016, Tax Appeals No.75/2018, 28/2014, 62/2016, 67/2016, 3/2017, 4/2017, 6/2017, 10/2017, 15/2017, 17/2017, 75/2017, 93/2017, 94/2017, 96/2017, 97/2017, 98/2017, 99/2017, 125/2017, 147/2017, 4/2018, 49/2018, 52/2018, 55/2018, 56/2018, 60/2018, 65/2018, 66/2018, 28/2015, 1/2018, 2/2018, 56/2018, 10/2018, 11/2018, 14/2017, 41/2018, 71/2017, 110/2017 and 111/2017.

Ms. Amira Razaq, Standing Counsel for the appellant in Tax Appeal Nos.56/2010, 15/2011, 25/2011, 23/2012, 13/2012, 25/2012, 48/2012, 1/2013, 19/2013, 20/2013, 18/2014, 19/2014, 38/2014, 41/2014, 69/2014, 75/2014, 77/2014, 13/2015, 17/2015, 36/2015, 67/2015, 72/2015, 14/2016, 15/2016, 17/2016, 22/2016, 24/2016, 31/2016, 42/2016, 49/2016, 58/2016, 59/2016, 63/2016, 69/2016, 5/2017, 7/2017, 92/2017, 101/2017, 104/2017, 42/2018, 43/2018, 57/2018, 62/2018, 63/2018, 64/2018, 14/2013, 47/2014, 49/2014, 31/2014, 34/2014, 24-14, 13/2013, 70/2014, 74/2014, 13/2015, 62/2014, 25/2015, 26/2015, 33/2016, 50/2016, 8/2017, 3/2018, 9/2018, 15/2018 to 28/2018, 35/2018, 38/2018, 48/2017, 49/2017, 113/2017 to 118/2017, 126/2018 to 143/2017, 145/2017, 150/2017, 151/2017 and 152/2017.

Mr. R. G. Ramani, Advocate for the appellant in Tax Appeal Nos.17,2013, 18/2013, 27/2015 and 28/2015.

Mr. H. D. Naik, Advocate for the appellant in Tax Appeal Nos.2/2013 and 7/2013.

Ms. Vinita Palyekar, Advocate for the appellant in Tax Appeal Nos.4/2016 to 8/2016.

Mr. A. F. Diniz and Mr.Ryan Menezes, Advocates for the appellant in Tax Appeal No.44/2014.

Shri S. R. Rivankar, Advocate for the appellant in Tax Appeal Nos.30/2013.

Ms. Vinita Palyekar, Advocate for the respondent in Tax Appeal Nos. 75/2018, 23/2012, 69/2014, 71/2014, 56/2015, 62/2016, 67/2016, 101/2017, 1/2017, 12/2016, 5/2014 and 34/2014.

Mr. A. F. Diniz and Mr. Ryan Menzes, Advocates for the respondent in Tax Appeal Nos.56/2010, 72/2015, 17/2016, 104/2017, 108/2017, 47/2014 and 49/2014.

Mr. S. R. Rivankar, Advocate for the respondent in Tax Appeal Nos.2/2011, 15/2011, 28/2014, 24/2016, 17/2017, 1/2018, 5/2018, 6/2018, 10/2018, 11/2018, 15/2018, 20/2018, 25/2018, 27/2018, 35/2018, 38/2018, 49/2017, 71/2017, 110/2017, 112/2017 to

118/2017, 126/2017 to 128/2017, 135/2017, 140/2017 141/2017 and 151/2017.

Mr. S. N. Joshi, Advocate for the respondent in Tax Appeal Nos.25/2011, 75/2014, 77/2014 and 31/2014.

Mr. Shivan Dessai, Advocate for the respondent in Tax Appeal Nos.1/2013, 93/2017, 94/2017, 96/2017 to 99/2017 and 13/2018.

Mr. S.M. Singbal, Advocate for the respondent in Tax Appeal Nos.55/2015, 30/2014 and 17/2015.

Shri R. G. Ramani, Advocate for the respondent in Tax Appeal Nos.19/2013, 43/2016, 13/2013 and 14/2013.

Mr. V. Pangam, holding for Mr. P. Karpe, Advocate for the respondent in Tax Appeal No.20/2018.

Mr.V. Pangam, holding for Mr. S. Karpe, Advocate for the respondent in Tax Appeal Nos.3/2018, 21/2018, 36/2018, 132/2017, 133/2017,136/2017 and 139/2017.

Mr. P. Rao, Advocate for the respondent in Tax Appeal Nos.7/2014, 8/2014, 9/2014, 10/2014 and 11/2014.

Mr. A. D. Bhobe, Advocate for the respondent in Tax Appeal Nos.15/2016, 4/2018 and 57/2018.

Ms. K. Mangueshkar, holding for Mr. V. Braganza, Advocate for the respondent in Tax Appeal No.15/2017.

Mr. S. Redkar, Advocate for the respondent in Tax Appeal Nos.2/2018

and 41/2018.
Mr. G. Panandikar, Advocate for the respondent in Tax Appeal Nos.17/2018, 18/2018, 19/2018, 24/2018, 48/2017, 138/2017, 49/2018, 52/2018, 55/2018, 56/2018 and 60/2018.
Mr. P. Arolkar, Advocate for the respondent in Tax Appeal Nos.22/2018, 28/2018, 129/2017, 130/2017, 42/2018, 43/2018.
Mr. Rohit Shirodkar, Advocate for the respondent in Tax Appeal No.147/2017.

Coram : N.M. Jamdar &
C. V. Bhadang, JJ.

Date : 10th August 2018.

P.C.:

These appeals are placed under the caption "For directions" in view of the Circular issued by the CBDT on 11 July 2018.

2. The learned Standing Counsel for the appellant state that these appeals would be examined in respect of their tax effect and the list of the appeals, which need to be withdrawn in view of the Circular, will be supplied to the Registry.

3. List such appeal under the caption "For withdrawal" on 16 August 2018.

4. Rest of the appeals shall stand adjourned to be placed on board as per their turn.

C. V. Bhadang, J. ***N.M. Jamdar, J.***