IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 147 OF 2017.

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant.

Versus

HANDSEL GOA PVT. LTD., ... Respondent.

Ms. S. Linhares, Standing Counsel for the appellant.
Mr. N. Pai, Advocate for the respondent.

Coram:- M. S. SONAK &
PRITHVIRAJ K. CHAVAN, JJ.
Date:- 4th February 2019.

P.C.

Heard Ms. S. Linhares, learned Standing counsel for the appellant and Mr. N. Pai, learned Counsel for the respondent.

2. On 4.12.2018, we made following order:-

"The learned Counsel appearing for the Respondent has invited our attention to the observations made in paragraph 12 of the order passed by the Income Tax Appellant Tribunal, Panaji, which reads thus :
"12. It was fairly agreed by both the sides that the issues in this appeal are identical to the facts in the case of M/s. Parabola Land Management Pvt. Ltd., M/s. Parabola Land & Holding Pvt. Ltd. and M/s. Goa Organics Pvt. Ltd. In ITA Nos.183/PNJ/2015, 184/PNJ/2015 and 185/PNJ/2015 respectively, all dt. 6.8.2015. It was the submission that the assessment year involved is 2010-11. The returned income was Rs.12,73,20,517/- and the assessed income was also Rs.12,73,20,517/-. It was the submission that the findings in the case of M/s. Parabola Land Management Pvt. Ltd., M/s. Parabola Land & Holding Pvt. Ltd. and M/s. Goa Organics Pvt. Ltd.

referred to supra would apply to this case also."

2. *It is pointed out that M/s. Parabola Land Management Pvt. Ltd., M/s. Parabola Land & Holding Pvt. Ltd. and M/s. Goa Organics Pvt. Ltd. are sister concerns of M/s. Handsel Goa Pvt. Ltd. which is impleaded as the Respondent in this matter. It has further been pointed out that the order passed by the Assessing Officer is common in respect of all the four companies, including the sister concerns named as above. It has been pointed to the Appellate Authority during the course of the argument that in identical facts and circumstances the assessment made in respect of the sister concerns named above has been dealt with by the Commissioner of Income Tax (Appeals) and the CIT Appeals has directed deletion of the amount of penalty. The same decision referable to the above referred sister concerns shall apply to the case of the Respondent. The aforesaid submission has been accepted by the Appellate Authority in the instant matter and the said decision dated 17 August 2015 is a matter of challenge in the instant Appeal. The learned Counsel appearing the Respondent states that since the decision of the Appellate Authority in case of sister concerns has attained finality, the instant appeal challenging the decision dated 17 August 2015 in respect of the Respondent concerned shall not be entertained.*
3. *It does appear prima facie that the decision as regards the sister concerns rendered by the CIT Appeals has attained finality which order prima facie shall apply in case of the Respondent as well.*
4. *The learned Standing Counsel seeks time for taking instructions in the matter, S.O. to 9 January 2019."*

3. Today, Ms. Linhares, learned Standing Counsel for the appellant accepts that no appeals have been instituted in cases related to M/s Parabola Land Management Pvt. Ltd., Parabola Land & Holding Pvt. Ltd and M/s Goa Organics Pvt. Ltd. in ITA Appeal Nos.183/PNJ/2015, 184/PNJ/2015 and 185/PNJ/2015. She submits

that though there is no common judgment and order by which the aforesaid cases are present case came to be disposed of, it does appears that issues raised are common. Even according to us, issues raised are virtually identical.

4. Mr. Pai, points out that aforesaid companies/agencies are in in fact sister concern of the present respondent-M/s Handsel Goa Pvt. Ltd. Since, no appeals have been instituted by the appellant in connection and identical matters concerning the sister concern of the respondent, we do not think that there is any justification instituting this appeal.

5. Accordingly, we dismiss this appeal, there shall be no order as to costs.

PRITHVIRAJ K. CHAVAN, J **M. S. SONAK, J.**

VN*