R.M. AMBERKAR
(Private Secretary)

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

INCOME TAX APPEAL NO. 606 OF 2017

Pr. Commissioner of Income Tax, Central 4 .. Appellant

Versus

Deepak Mahavir Gupta .. Respondent

....

- Mr. Suresh Kumar for the Appellant

....

CORAM : AKIL KURESHI &
S.J. KATHAWALLA, JJ.

DATE : AUGUST 5, 2019.

P.C.:

1. This appeal is filed by the Revenue to challenge the judgment of the Income Tax Appellate Tribunal, Mumbai (**"the Tribunal"** for short) dated 18.4.2016. Following question is presented for our consideration:-

> "Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in quashing the order under Section 153A stating that in absence of any incriminating material on issue which has already been examined and finalized in original assessment cannot be re-examined and reopened?"

2. The issue is squarely covered against the Revenue by judgment of this Court in the case of **CIT-II, Thane Vs. Continental Warehousing Corporation (Nhava Sheva)**

Ltd[1] in which this Court examined the issue at length. Hence, without recording separate reasons, this Appeal is also dismissed.

[S.J. KATHAWALLA, J.] **[AKIL KURESHI, J]**

1 [2015] 58 taxmann.com 78 (Bombay)