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

INCOME TAX APPEAL NO. 946 OF 2017

Pr. Commissioner of Income Tax-2 .. Appellant

v/s.

Central Bank of India .. Respondent

Mr. Suresh Kumar for the appellant
Fenil Bhatt i/b Tejas shah for the respondent

CORAM : M.S. SANKLECHA &
NITIN JAMDAR, J.J.

DATED : 14th OCTOBER, 2019

P.C.

1. This appeal under Section 260A of the Income Tax Act, 1961 (Act) challenges the order dated 22nd July, 2016 passed by the Income Tax Appellate Tribunal (Tribunal). This appeal relates to Assessment Year 2008-09.

2. The Revenue has urged only the following substantial question of law for our consideration :-

"Whether on the facts and in the circumstances of the case and

in law, the Tribunal was correct in holding that the interest portion of the refund issued earlier has to be ignored for the purpose of calculating interest u/s 244A of the Income Tax Act, 1961, payable to the assessee, on refund arising out of the order giving effect to other of appellate authority?

3. The impugned order of the Tribunal dismissed the appeal by following its order in respect of the same respondent on an identical isssue for the Assessment Years 1991-92, 1997-98, 1999-2000, 2007-08 and 2008-09. decided on 31st December, 2014 wherein identical controversy was adjudicated in favour of the assessee.

4. Mr. Suresh Kumar, learned Counsel appearing for the Revenue very fairly states that the Revenue's appeal against the aforesaid order of the Tribunal dated 31st December, 2014 being Income Tax Appeal Nos. 649/16, 653/16, 654/16, 655/16 and 889 of 2016 were dismissed by this Court on 1st August, 2018. This by following the decision of this Court in ***Commissioner of Income Tax Vs. M/s. Tata Power Co. Ltd.*** (Income Tax Appeal No.1560 of 2013) decided on 7th July, 2015.

5. In the above view, as the issue stands concluded by the decision of this Court, the question as proposed does not give rise to any substantial question of law. Thus, not entertained.

6. The appeal is dismissed.

(NITIN JAMDAR, J.) **(M.S. SANKLECHA, J.)**