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

INCOME TAX APPEAL NO. 940 OF 2017

Pr. Commissioner of Income Tax .. Appellant
v/s.
M/s. Ameya Logistics Pvt. Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
None 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 4th August, 2016 passed by the Income Tax Appellate Tribunal, Mumbai (Tribunal). This appeal relates to Assessment Year 2011-12.

2. Mr. Suresh Kumar, learned counsel for the Revenue urges the following question of law for our consideration :-

> "Whether on the facts and in the circumstances of the case and in law, the Tribunal was right in holding that the assessee is entitled for deduction under section 80IA of the Income Tax Act, 1961 even though activities undertaken by the assessee do not fall within Clause (d) of the Explanation to section 80IA(4) defining the term Infrastructure facility ?

3. It is an undisputed position that the issue herein stands concluded against the Revenue and in favour of the Respondent-assessee by the decision of this Court in Commissioner of Income-tax-II, Thane Vs. Continental Warehousing Corporation (Nhava Sheva) Ltd. (2015) 68 taxmann.com 78 (Bom) and by Apex Court in the case of Commissioner of Income Tax, Delhi-1 Vs. Container Corporation of India Ltd. (2018) 404 ITR 397.

4. In the above view, the question as proposed does not give rise to any substantial question of law. Thus not entertained.

5. Appeal dismissed.

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