

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

INCOME TAX APPEAL NO. 1130 OF 2016

Pr. Commissioner of Income Tax-33
v/s.

.. Appellant

Krishna Tandon (HUF)

.. Respondent

Mr. Arvind Pinto for the appellant
None for the respondent

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.
DATED : 23rd JANUARY, 2019**

P.C.

1. The appeal is filed by the Revenue challenging the judgment of the Income Tax Appellate Tribunal ("the Tribunal" for short) holding that the receipts of the respondent assessee arising out of sale of shares are the assessee's capital gain. The respondent assessee is an HUF. Identical question arose in case of the individual who happens to be the *Karta* of the present respondent HUF. We have passed a detailed order in Income Tax Appeal No.1146 of 2016 dismissing the Revenue's appeal.
2. Facts being identical, without recording separate reasons, this tax appeal is also dismissed.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)