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

INCOME TAX APPEAL NO.743 OF 2016

The Pr. Commissioner of Income Tax-1 … Appellant

V/s.

Bhramha Crop Hotels & Resorts Ltd. … Respondent

Mr.Suresh Kumar for the Appellant.
Ms.Alisha Pinto i/by Mr.Rohan Deshpande for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : FEBRUARY 18, 2019.

P.C.:-

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 30th September, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). This Appeal relates to Assessment Year 2010-11.

2. 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 Income-tax Appellate Tribunal is correct in holding that service charges/commission paid to bank for providing services is not subject to TDS as its does not fall under Section 194H of the Act?"

3. It is an agreed position between the parties that the issue raised herein stand concluded against the appellant/revenue and in favour of the respondent-assessee by the decision of this Court in **The Principal Commissioner of Income Tax-10 Vs. M/s Hotel Leela Venture Limited reported in ITXA No.847 of 2016, rendered on 18th December, 2018**. In the above view, as the issues stand concluded by the decision of this Court, the proposed question does not give rise to any substantial question of law. Thus, not entertained.

4. Appeal is dismissed. No order as to costs.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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