R.M. AMBERKAR
(Private Secretary)

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

INCOME TAX APPEAL NO. 649 OF 2017

Commissioner of Income Tax (IT) - 3 .. Appellant

Versus

M/s. Jyske Invest Administration A/s.
A/c. Jyske Invest Indiske Aktier .. Respondent

....

- Mr. Tejveeer Singh Mastan Singh for the Appellant

....

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

DATE : JUNE 6, 2019.

P.C.:

1. The Revenue is in the appeal against the judgment of the Income Tax Appellate Tribunal, Mumbai (“the Tribunal” for short) dated 2.6.2016.

2. The following question is presented for our consideration:-

> "Whether on the facts and in the circumstances of the case and in law, the Tribunal has erred in quashing the re-assessment proceedings u/S. 147 without examining the case on its merit?"

3. The issue pertains to validity of reopening of assessment. The Tribunal quashed the notice of reopening of assessment relying on a decision of the Tribunal in case of one Investeringsforeningen BankInvest I Afd Indien & Kina. In the impugned judgment, the Tribunal recorded that the reasons were identical in both the cases. Earlier Tribunal having quashed the reopening of assessment in the said case, the Tribunal in the present case also followed the same.

4. Learned counsel for the Revenue fairly pointed out that the decision of the Tribunal in the case of Investeringsforeningen BankInvest I was carried in the appeal before this Court in Income Tax Appeal No. 838 of 2015 and connected appeals and the Revenue's appeals were dismissed by judgment dated 16.1.2018. Under these circumstances, without recording separate reasons, this appeal is also dismissed.

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