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

INCOME TAX APPEAL NO.1213 OF 2016

Commissioner of Income Tax-1 ... Appellant

V/s.

IDFC Investment Advisors Limited ... Respondent

Mr.Suresh Kumar for the Appellant.
Mr.Atul Jasani for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : JANUARY 03, 2019.

P.C.:-

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 8th July, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). This Appeal relates to Assessment Year 2009-10.

2. The Revenue urges the following question of law for our consideration:

"Whether, on the facts and in the circumstance of

> the case and in law the Hon'ble ITAT is correct in deleting the disallowance made u/s 40a(ia) of the Act for non deduction of TDS on so claimed reimbursement of expenses when in fact the payments were routed through associate company with the object of circumventing the provisions relating to tax deduction at source?”

3. The impugned order of the Tribunal dismissed the revenue's appeal from the issue raised herein by following the order of its co-ordinate bench for the assessment year 2008-09 rendered on 6th September, 2013 in respect of the same respondent-assessee.

4. Mr.Suresh Kumar, learned counsel appearing for the revenue very fairly stated that being aggrieved by the order dated 6th September, 2013 passed by the Tribunal in respect of the assessment year 2008-09, the revenue had filed an appeal. The above appeal of the revenue being Income Tax Appeal No.968 of 2014 in this court was dismissed on 25th October, 2016 as not giving rise to any substantial question of law.

5. No distinguishing features have been shown to us in respect of the subject assessment year concerning the impugned order

dated 8th July, 2015 from the order dated 6th September, 2013 passed by the Tribunal. Thus, we see no reason not to follow our order dated 25th October, 2016 in Income Tax Appeal No.968 of 2014 dismissing the appeal filed by the Revenue for order of the Tribunal dated 6th September, 2013 for the assessment year 2008-09 for the reasons indicated therein.

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

7. Therefore, the appeal is dismissed. No order as to costs.

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

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