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

INCOME TAX APPEAL NO.1379 OF 2017

Principal Commissioner of Income Tax-2 .... Appellant

versus

Bank of India ... Respondent

…....

- Mr.Suresh Kumar, Advocate for Appellant.
- Mr.Subhash Shetty, Advocate for Respondent.

CORAM : AKIL KURESHI &
SARANG V. KOTWAL, JJ.
DATE : 09th APRIL, 2019.

P.C. :

1. This Appeal is filed by the revenue to challenge the judgment of Income Tax Appellate Tribunal. Following question is presented for our consideration;

"Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT was correct in law in holding that the interest portion of the refund issued earlier has to be ignored for the purpose of calculating interest u/s 244A of the Income tax Act, 1961, payable

to the assessee, on refund arising out of the order giving effect to order of appellate authority?"

2. Perusal of the impugned judgment of the Tribunal would show that Tribunal has merely remanded the question of computation of interest payable to the assessee under section 244A of the Income Tax Act, 1961, before the Assessing Officer for fresh consideration.

3. That being the position, we do not find any question of law arising. Income Tax Appeal is dismissed.

(SARANG V. KOTWAL, J.) **(AKIL KURESHI, J.)**