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

INCOME TAX APPEAL NO.153 OF 2017

The Pr.Commissioner of Income Tax-4 … Appellant

V/s.

M/s Kumar Beharay Rathi … Respondent

Mr.Suresh Kumar for the Appellant.

CORAM : AKIL KURESHI AND
SARANG V.KOTWAL, JJ.
DATE : MARCH 12, 2019.

P.C.:-

1. Revenue has filed this appeal against the judgment of the Income Tax Appellate Tribunal raising following question for our consideration:-

> "Whether on the facts and in the circumstances of the case and in law, the ITAT erred in allowing the assessee's claim of deduction u/s 80IB(10) of the Income Tax Act of Rs.3,40,75,873/- in respect of "Kubera Sankul" Project?"

2. This issue came up for consideration before this Court in case of this very assessee in Income Tax Appeal No.168 of 2016, which was dismissed by an order dated 16th July, 2018 making

following observations:-

> "3. Mr.Tejveer Singh, learned Counsel appearing for the Revenue very fairly states that the issue raised by the Revenue stands concluded against it and in favour of the Respondent-Assessee by the decision of this Court in Commissioner of Income Tax vs. Vandana Properties, 353 ITR 56.
> 4. In the above view, the proposed question does not give rise to any substantial question of law. Thus, not entertained.
> 5. Accordingly, appeal is dismissed. No order as to costs."

3. In the result, Income Tax Appeal is dismissed.

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

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