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

INCOME TAX APPEAL NO.139 OF 2017

Pr.Commissioner of Income Tax-17 … Appellant

V/s.

Suryakant H. Gandhi … 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 Tribunal was justified in allowing the claim of the assessee in respect of interest expenses of Rs.6,22,483/-?"

2. The Assessing Officer having disallowed interest expenditure, the CIT Appeals of the Tribunal concurrently held

that there was no such expenditure claimed by the assessee and therefore, there was no question of disallowing the expenditure. In that view of the matter, appeal is dismissed.

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

....