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

INCOME TAX APPEAL NO.92 OF 2017
WITH
INCOME TAX APPEAL NO.386 OF 2017

Pr.Commissioner of Income Tax-Central-4 … Appellant

V/s.

M/s Roha Dyechem Pvt. Ltd. … Respondent

Mr.Tejveer Singh for the Appellant.
Mr.B.G.Yewale i/by M/s Rajesh Shah & Co. for the Respondent.

CORAM : AKIL KURESHI AND
SARANG V.KOTWAL, JJ.
DATE : APRIL 8, 2019.

P.C.:-

1. Income Tax Appeal No.386 of 2017 is not on board, however taken on board at the request of learned Advocates for the parties, since the issues involved in these two appeals are identical. Issues being identical, we may notice facts from Appeal No.92 of 2017.

2. Revenue has filed this appeal against the judgment of the 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 ITAT is justified in directing the Assessing Officer to recompute the quantum of deduction u/s 80HHC of the Income Tax Act without deducting the deduction u/s 80IB of the Act while ignoring the clear provisions of section 80IB(13) r.w.s. 80IA(9) of the Act?"

3. In the appeal itself the revenue has stated that the issue is covered by virtue of the judgment of this Court in case of **Associated Capsules Private Limited Vs. DCIT[1].** However, the revenue has not accepted the decision of the High Court and is in appeal before the Supreme Court.

4. In view of this settled position, the entire issue is squarely covered by judgment of this Court in case of **Associated Capsules Private Limited (supra)**.

5. In the result, Income Tax Appeals are dismissed.

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

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1 (2011) 332 ITR 42 (Bom)