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

INCOME TAX APPEAL NO.260 OF 2017
WITH
INCOME TAX APPEAL NO.185 OF 2017

Principal Commissioner of Income-Tax-1 .... Appellant
versus
M/s Gateway Distriparks Ltd. ... Respondent
…....

- Mr.Suresh Kumar, Advocate for Appellant.
- Mr.Mathur Agrawal i/b. Mr.Atul Jasani, Advocate for Respondent.

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

P.C. :

1. Income Tax Appeal No.185/17 is not on board. It is taken on board as per the request of learned Counsel for the Revenue.

2. The Revenue has filed these Appeals challenging the judgment of Income Tax Appellate Tribunal. Following question is presented for our consideration;

"Whether on facts and circumstances of the case and in law, the Hon'ble ITAT was justified in dismissing the

> *revenue's appeal to treat Container Freight Station or CFS as on inland port within the meaning of section 80IA (4) of the Income Tax Act, 1961, when a similar issue is pending before the Hon'ble Supreme Court in the case of CIT v/s Continental Ware Housing Corpn. Ltd."*

3. The issue is covered by decision of this Court in case of ***Commissioner of Income Tax-II, Thane, Vs. Continental Warehousing Corporation (Nhava Sheva) Ltd., reported in (2015) 58 taxmann.com 78 (Bombay)***. This is also a view expressed by ***Gujarat High Court in CIT (Principal) Vs. Seabird Marine Services Pvt. Ltd., reported in (2017) 398 ITR 436***. As correctly pointed out by the learned Counsel for the assessee, these judgments of the High Courts have been approved by the Supreme Court in case of ***Commissioner of Income-Tax Vs. Container Corporation of India Ltd., reported in (2018) 404 ITR 397 (SC)***.

4. In the result, the Appeals are dismissed.

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