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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL No. 1717 of 2016.

Pr. Commissioner of Income-tax-I ..Appellant.

Vs

M/s TIFCO Holdings Ltd. ..Respondent.

Mr. Suresh Kumar for the Appellant.

Mr. Janmay Phadke I/by Jitendra Singh for the Respondent.

CORAM : AKIL KURESHI &
B. P. COLABAWALLA, JJ.

DATED :- 12TH FEBRUARY, 2019.

P.C. :

1. The revenue is in appeal against the judgment of the Income-tax Appellate Tribunal raising the following question for our consideration:-

> Whether on the facts and in the circumstances of the case and in law, the ITAT erred in directing to grant

interest under Section 244A of the Income Tax Act, 1961 on refund arising out of self-assessment tax paid by the Respondent?

2. Undisputedly, the issue is covered by judgment of this Court in the case of Principal Commissioner of Income-tax v. Bank of India [2018] 100 Taxmann.com 106 (SC) and in the case of Stock Holding Corporation of India Ltd. v. N.C., Tewari, CIT [2015] 373 ITR 282.

3. In view of the above, no question of law arises. Income tax appeal is dismissed. No order as to costs.

(B.P. COLABAWALLA, J.) **(AKIL KURESHI, J)**