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

INCOME TAX APPEAL NO.1507 OF 2007

The Commissioner of Income Tax-I ... Appellant

V/s.

Kadwa Sahakari Sakhar Karkhana Ltd. ... Respondent

Mr.Sham Walve for the Appellant.
Mr.Ruturaj Gurjar i/by Mr.Mihir Naniwadekar for the Respondent.

CORAM : AKIL KURESHI AND
SARANG V. KOTWAL, JJ.
DATE : APRIL 16, 2019.

P.C.:-

1. This appeal is pending since long without any admission order on record. The Registry has therefore, placed the same before us for passing appropriate orders. Learned counsel for the parties stated that this appeal was part of the group of appeals decided by Division Bench of this Court in case of **Commissioner of Income Tax Vs. Manjara Shetkari Sahakari Sakhar Karkhana Limited**[1] . Learned counsel for the revenue pointed out

1(2008) 301 ITR 191 (Bom)

that the decision of this Court in case of **Manjara Shetkari Sahakari Sakhar Karkhana Limited** (supra) was carried in appeal by the revenue. The Supreme Court in the judgment in case of **Deputy Commissioner of Income Tax Vs. Shri Satpuda Tapi Parisar SSK Ltd.**[1] has remanded the issue before the CIT (Appeals) for fresh consideration. It is not clear what happened to those matters which were thus remanded by the Supreme Court. However, in view of the commonality of facts, in this case also we set aside the judgment of the Tribunal as well as that of CIT (Appeals) and place the matter back to the CIT (Appeals) and the Tribunal for fresh consideration according to law.

2. Appeal is disposed of accordingly.

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

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1(2010) 326 ITR 42(SC)