R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 923 OF 2016

Pr. Commissioner of Income Tax -1 .. Appellant

Versus

I-Gate Computer Systems Ltd .. Respondent

....

- Mr. Suresh Kumar for the Appellant
- Mr. Mihir Naniwadekar a/w Mr. Rohan Deshpande and Ms. Alisha Pinto for the Respondent

....

CORAM : AKIL KURESHI &
M.S. SANKLECHA, JJ.

DATE : JANUARY 21, 2019.

P.C.:

1. This appeal under Section 260 A of the Income Tax Act, 1961 (Act), challenges the order dated 27.5.2015 passed by the Income Tax Appellate Tribunal (“**the Tribunal”** for short). This appeal relates to the Assessment Year 2005-06.

2. Revenue has urged following question of law for our consideration:-

" Whether on the facts and in the circumstances of the case and in law, the Hon'ble High Court did not err in failing to appreciate that the approving authority i.e Software Technology Park of India (STPI) itself had held the assessee's three units at Chinchwad, Akruti and

Millennium Business Park as 'expansion of the existing units' and, moreover, as can be seen from the approvals, the STIP had issued its no objection to expansion of operations from the existing units which makes it clear that the said units were mere expansion of the existing units?"

3. The impugned order of the Tribunal dismissed the Revenue's appeal by following the decision of this Court on an identical issue in respect of the same respondent - assessee for assessment year 2002-03 being Income Tax Appeal No. 1148 of 2012 (The Commissioner of Income Tax - II, Pune Vs. M/s. Patni Computer Systems Ltd [erstwhile name of the present appellant]) rendered on 28.2.2013.

4. Mr. Suresh Kumar, the learned counsel appearing for the Revenue very fairly states that the issue stands concluded by the decision of this Court in the case of Patni Computer Systems Ltd (supra). Thus, no fault can be found with the impugned order of the Tribunal in following the decision of this Court, more particularly in the view of any distinction in facts and / or law in this assessment year from the assessment year 2002-03 considered by the Tribunal being pointed out by the Revenue.

5. Therefore, the question as proposed does not give rise to any substantial question of law. Consequently, this appeal is dismissed.

[M.S. SANKLECHA, J.] **[AKIL KURESHI, J]**