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

INCOME TAX APPEAL NO.1070 OF 2016

Commissioner of Income Tax-LTU .. Appellant
v/s.
M/s. Tata Consultancy Services .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Firoze Andhyarujina, Senior Counsel a/w Mr. Sameer Dalal for the respondent

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

DATED : 21st JANUARY, 2019

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 17th March, 2018 passed by the Income Tax Appellate Tribunal (the Tribunal). This appeal relates to Assessment Year 2008-09.

2. The Revenue urges only the following question of law for our consideration :-

(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal was right in holding that the payment made by the Assessee Company of Rs.4,77,25,257/- as Tata Brand Equity contribution should not be considered for Fringe Benefit Tax?

3. Mr. Tejveer Singh, learned Counsel appearing in support of the appeal very fairly states that the issue stands concluded against the appellant-Revenue and in favour of the respondent-assessee by the decision of this Court in respondent assessee's own case being ***CIT Vs. Tata Consultancy Services, 374 ITR 112*** wherein on identical facts urging the same issue, was dismissed by this Court on 24th March 2015.

4. In the above view, the question as proposed does not give rise to any substantial question of law. Thus, not entertained.

5. Appeal is dismissed. No order as to costs.

(M.S. SANKLECHA, J.) **(AKIL KURESHI, J.)**