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

INCOME TAX APPEAL NO.577 OF 2017

Pr. Commissioner of Income Tax-7 … Appellant
versus
Novertis India Ltd. … Respondent

Mr. Suresh Kumar, for Appellant.
Mr. Nitesh Joshi with Mr. Damodar I/by Kanga and Co., for Respondent.

CORAM: AKIL KURESHI &
S.J. KATHAWALLA, JJ.

DATE: 11th JUNE, 2019

P.C.:

1. This Appeal is filed by the Revenue to challenge the Judgment of the Income Tax Appellate Tribunal ("the Tribunal" for short). The following question is presented for our consideration :

(i) Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT was justified in quashing the reassessment proceeding initiated by the AO u/s 147 r.w.s. 148 of the IT Act, 1961 ?

2. The assessment of the Respondent-assessee was reopened by the Assessing Officer. During such re-assessment proceedings, the assessing Officer made no addition on the ground which was mentioned in the reason for reopening of the assessment. He however, made addition on the other grounds. The Tribunal by the impugned judgment, held that the same was impermissible, relying on the decision of

the Division Bench of this Court in the case of *Commissioner of Income Tax-5, Mumbai V/s. Jet Airways (I) Ltd.*[1] Since this issue is squarely covered by the judgment of this Court in the case of Jet Airways (supra), the Tribunal committed no error. No question of law arises. The Income Tax Appeal is dismissed.

(S.J.KATHAWALLA, J.) **(AKIL KURESHI, J.)**

1 [2011] 331 ITR 236