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

INCOME TAX APPEAL NO.686 OF 2017

Pr. Commissioner of Income-Tax-2 … Appellant
V/s.
M/s State Bank of India … Respondent

Mr.P.Pardiwala, Senior Advocate with Mr.N.Joshi i/by Mr.Atul Karsandas Jasani for the Appellant.
Mr.Suresh Kumar for the Respondent.

CORAM : AKIL KURESHI AND
S.J.KATHAWALLA, JJ.
DATE : JUNE 18, 2019.

P.C.:-

1. This appeal is filed by the revenue to challenge the judgment of the Income Tax Appellate Tribunal. Following questions are presented for our consideration:-

> "i. Whether on the facts of the case and in law, the ITAT was right in directing the A.O. to carry out verification and allow the claim of interest credited to "Interest Suspense Account" taxed in earlier years now written off during the year if found correct without clearly holding as to whether the interest is taxable in the year of credit of the suspense account or in the year of recovery?
> ii. Whether on the facts of the case and in law, the ITAT was right in directing the A.O.

to delete the disallowance of contribution to SBI retired employees medical fund without appreciating the fact that the same is not allowable u/s 40(9) of the Income Tax Act?”

2. Both these questions form part of the revenue’s grounds of appeal in Income Tax Appeal No.718 of 2017, which by an order passed today we have dismissed.

3. Without recording separate reasons, therefore, this appeal is dismissed.

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

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