

IN THE HIGH COURT OF BOMBAY AT GOA**TAX APPEAL NO.15 OF 2016**

The Commissioner of Income Tax

... Appellant

Versus

Salgaocar Mining Industries Pvt. Ltd.

... Respondent

Ms. Susan Linhares, Standing Counsel for the Appellant.

Shri A.D. Bhobe with Ms. K. Govekar, Advocate for the Respondent.

**Coram :- M.S. SONAK &
DAMA SESHADRI NAIDU, JJ.**

Date :- 29th September 2020

ORAL ORDER :

The Counsel for the parties state that they have no objection to this Bench taking up this matter, merely because the issue involved in this appeal is covered by the decision of this Court in the case of ***The Commissioner of Income Tax V/s. Salgaocar Mining Industries Pvt. Ltd. (Tax Appeal No.4 of 2018)*** decided on 09.07.2019.

2. Since, there is no dispute that the issue raised in this appeal is covered by the reasoning in the decision dated 09.07.2019 in Tax Appeal No.4 of 2018, we dispose of this appeal, as well, by adopting the reasoning in the said matter. Accordingly, the substantial question of law framed in this appeal is decided against the Revenue and in favour of the

Assessee.

3. The appeal is disposed of in the aforesaid terms.

DAMA SESHADRI NAIDU, J.
NH

M.S. SONAK, J.