Pradnya Bhogale

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 1477 OF 2017**

Pr. Commissioner of Income Tax-14 ..Appellant
vs.
M/s. Indian Oil Corporation Ltd. ..Respondent

………..

Mr. Suresh Kumar for Appellant.
Mr. R. Murlidhar I/b. Mr. Atul K. Jasani for Respondent.

………..

**CORAM : NITIN JAMDAR &
M.S.KARNIK, JJ.**

DATE : 8 JANUARY 2020

P.C.:-

Preliminary objection is taken by the Respondent to the maintainability of the Appeal stating that the order impugned in this Appeal is not appealable under Section 260(A) of the Income Tax Act, 1961. A perusal of the impugned order shows that this preliminary objection is correct.

2. A Miscellaneous Application was filed by the Appellant to set aside the order passed by the Tribunal dismissing the Appeal on the ground that the approval of the Committee on Disputes was not available with the Revenue. This Miscellaneous Application has been dismissed by the impugned order on the ground that it is made beyond period of four years.

3. Therefore, what is challenged before us is an order rejecting the Miscellaneous Application. There is no Appeal maintainable under this provision for rejection of the Miscellaneous Application refusing restoration of a dismissed Appeal. The Appellant has his own remedies available in law open to challenge the impugned order.

4. The Appeal is accordingly disposed of.

(M.S.KARNIK, J.) **(NITIN JAMDAR, J.)**