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

INCOME TAX APPEAL NO. 1580 OF 2017

The Pr. Commissioner of Income Tax – 27 … Appellant

V/s.

Supriya Suhas Joshi ... Respondent

Mr. N.C. Mohanty for the Appellant

Mr. Ruturaj Gurjar for the Respondent

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

DATE : 09 JANUARY 2020.

P.C. **:-**

Heard learned Counsel for the parties.

2. The Appeal pertains to the Assessment Year 2008-09.

3. This Appeal under Section 260A of the Income Tax Act, 1961 challenges the order of the Income Tax Appellate Tribunal (Tribunal) dated 30 August 2016.

4. The Tribunal has, in the impugned order made the following observations :-

> *" We find that the assessments for the above mentioned three A.Ys. were reopened on the basis of the assessment completed for the A.Y. 2009-10, that the Tribunal had dismissed the appeal filed by the AO for that year. Respectfully, following the order of the Tribunal for the subsequent A.Y., we decide the effective grounds of appeal against the AO for all the three A.Ys."*

5. As far as the Assessment Year 2009-10 referred to in the above quoted passage which decision has been followed, the Appellant – Revenue had filed an Income Tax Appeal No. 382 of 2017 and it is an admitted position at the bar that this issue has been held against the Appellant – Revenue. An order dated 12 April 2019 in the Income Tax Appeal No. 382 of 2017 is placed on record.

6. In these circumstances, no substantial question of law arises. The Appeal is accordingly dismissed.

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

Jyoti P. Pawar Digitally signed by Jyoti P. Pawar Date: 2020.01.13 16:20:02 +0530