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IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 59 OF 2018

The Principal Commissioner of
Income Tax, Aayakar Bhavan,
Patto, Panaji Goa.

...Appellant

Versus

1. M/s. Ramacanta Velingkar Minerals,
Shop No.14, 1st floor,
Navelkar Trade Centre,
Panaji-Goa.

...Respondent

Mrs. Susan Linhares, Advocate for the Appellant.

Mr. S. M. Singbal, Advocate for the Respondent.

**CORAM: SUNIL P. DESHMUKH &
M. S. SONAK, JJ**

DATED: 4th AUGUST, 2021

ORAL JUDGMENT (PER M. S. SONAK, J).

1. Heard Ms. Susan Linhares, the learned counsel for the appellant and Mr. S. M. Singbal for the respondent.

2. The learned counsel for the parties agree that the issue involved in this appeal is covered by our Judgment and Order dated 9/12/2020 in Tax Appeal Nos.17, 25, 26 and 37 of 2015. Mr. Singbal points out that the present appeal involves the same issue, but is in respect of the subsequent assessment year.

3. Accordingly, for the reasons set out in our Judgment and Order dated 9/12/2020 in Tax Appeal Nos.17, 25, 26 and 37 of

2015, the substantial questions of law framed in this appeal are decided against the Revenue. This Tax Appeal accordingly fails and is hereby dismissed. There shall be no order as to costs.

M. S. SONAK, J

SUNIL P. DESHMUKH, J

MARIA AURA
PEREIRA

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MARIA AURA PEREIRA
Date: 2021.08.07
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