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

**INCOME TAX APPEAL NO.828 OF 2017**
**WITH**
**INCOME TAX APPEAL NO.1904 OF 2019**
**WITH**
**INCOME TAX APPEAL NO.1294 OF 2019**
**WITH**
**INCOME TAX APPEAL NO.693 OF 2019**

The Pr. Commissioner of Income Tax TDS 1 ...Appellant
Vs.
M/s. Express Transport Pvt. Ltd. ...Respondent

-------

Mr. P. C. Chhotaray for Appellant.
Mr. K. Gopal a/w. Ms. Aarti Sathe, Ms. Aasavari Kadam, Mr. Om Kandalkar for Respondent.

-------

**CORAM : K. R. SHRIRAM &**
**AMIT B. BORKAR, JJ.**

**DATED : 7 DECEMBER 2021.**

**P. C. :**

Mr. Chhotaray states that Assessing Officer is correct and the CIT(A) has been incorrect and the ITAT is also wrong.

2. We have gone through orders passed and there are two concurrent factual findings which concluded that the Assessing Officer

was wrong. The payments made by respondent was not made for mere use of space but represented charges paid to statutory custodians in connection with services rendered for obtaining customs clearance of import/export of goods. We do not see this as a case to be admitted.

3. Mr. Chhotaray tenders an additional ground.

4. In view of the above order dismissing the appeals, the question of considering this additional ground also does not arise. Appeals dismissed.

**(AMIT B. BORKAR, J.)** **( K. R. SHRIRAM, J.)**