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

INCOME TAX APPEAL NO. 370 OF 2018

Pr. Commissioner of Income Tax-2 .. Appellant
Vs.
Bank of India .... Respondent

****

Mr. Suresh Kumar for appellant.
Mr. Subhash S. Shetty for respondent.

****

CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.
DATE : 29th JUNE 2022

PC :

1. This appeal is filed by the respondent challenging the judgment and order dated 14th September 2016 relevant to the assessment year 2000-01 proposing the following substantial questions of law :

> *Q-1. Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT was correct in law in holding that the interest portion of the refund issued earlier has to be ignored for the purpose of calculating interest u/s 244A of the Income Tax Act, 1961, payable to the assessee, on refund arising out of the order giving effect to order of appellate authority?*
>
> *Q-2. Whether on the facts and circumstances of the case, the Hon'ble Tribunal was correct in law, in interpreting the provisions of section 244A of the Income Tax Act, 1961?*

2. However, learned counsel for the respondent has drawn our attention to the judgment and order dated 9th April 2017 passed by a Division Bench of this Court in Income Tax Appeal No.1379 of 2017 for the assessment year 2001-02 arising out of a common order passed by the ITAT dated 14th September 2016, dismissing the appeal on the ground that no question of law arose in the said appeal.

3. We have gone through the judgment and order passed by the Tribunal which is in fact an order of remand to the Assessing Officer for the purpose of fresh consideration on the question of computation of interest under section 244A of the Income Tax Act, 1961.

4. Be that as it may, no substantial question of law arise in the present appeal.

5. The appeal is accordingly dismissed.

[ABHAY AHUJA, J.] **[DHIRAJ SINGH THAKUR, J.]**