

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

**INCOME TAX APPEAL NO.313 OF 2018
WITH
INCOME TAX APPEAL NO.317 OF 2018
WITH
INCOME TAX APPEAL NO.321 OF 2018**

Commissioner of Income Tax (IT)-2,
17th Floor, AIR India Building,
Nariman Point, Mumbai-400 021 ... Appellant

Versus

M/s. ING Bewaar Maatschappij B.V.
as Trustee of ING Emerging Markets
Equity Funds,
C/o. SRBC & Associates LLP,
14th Floor, The Ruby,
29, Senapati Bapat Marg,
Dadar (West), Mumbai-400 028
PAN : AATH316D ... Respondent

Mr. Akhileshwar Sharma a/w Mr. Vikas T. Khanchandani for the Appellant.
Mr. Paras Savla a/w Mr. Harsh R. Shah for the Respondent.

**CORAM : DHIRAJ SINGH THAKUR &
ABHAY AHUJA, JJ.**

DATE : 18 AUGUST 2022

P. C. :

. The learned Counsel for the parties submit that in view of the Order dated 2 July 2018 in M.A. No.355/Mum/2017 in ITA No.7119/Mum/2014 passed by the Income Tax Appellate Tribunal, Bench 'E', Mumbai, the Appeals are rendered infructuous. The Appeals are accordingly dismissed as infructuous.

(ABHAY AHUJA, J.)

(DHIRAJ SINGH THAKUR, J.)

RAJESH
VASANT
CHITTEWAN

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RAJESH VASANT
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Date: 2022.08.20
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