

Niti

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO.2 OF 2023

GOA CARBON LIMITED,
THR. DULY CONST.
ATTORNEY, VIKRANT
GARG

... APPELLANT

Versus

THE ASSISTANT
COMMISSIONER OF
INCOME TAX, CIRCLE
1(1), PANAJI.

... RESPONDENT

Ms Rucha Vaidya with Ms Pooja Naik, Advocates for the
Appellant.

**CORAM: M. S. SONAK &
BHARAT P. DESHPANDE, JJ.**

DATE : 31st JULY 2023

P.C. :

1. Heard Ms Rucha Vaidya, who appears along with Ms Pooja Naik for the appellant.

2. On 14.07.2023, a coordinate Bench made the following order:

*“CORAM : NITIN JAMDAR, ACTING CJ. &
BHARAT P. DESHPANDE, J.*

DATED : 14th July 2023

P.C.:

1. The Appellant has filed this appeal challenging the order passed by the Tribunal which follows the decision rendered in assessee's own appeal in the preceding assessment years. The learned Counsel for the Appellant seeks time to take instructions as to the course of action to be adopted by the Appellant in respect of dismissal of the appeals for the preceding years.

2. At the request of the Appellant, stand over to 28.07.2023.”

3. Ms Rucha Vaidya, on instructions, states that for the earlier years the appeal instituted by the appellant was dismissed by the ITAT following this Court's judgment and order dated 04.08.2021 in Tax Appeal No.146/2017 and connected matters. On instructions, she states that those matters were not carried further by the present appellant. Ms Rucha Vaidya fairly accepts that the issue raised in this appeal stands covered against the appellant given this Court's judgment and order dated 04.08.2021 in Tax Appeal No.146/2017 and connected matters. Accordingly, we see no good ground to admit this appeal. This appeal is accordingly dismissed for the above reasons and by following our reasoning in judgment and order dated 04.08.2021 in Tax Appeal No.146/2017 and connected appeals.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.

NITI K
HALDANKAR

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