

Niti

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NOS.4 AND 5 OF 2023

GOA CARBON LIMITED,
THR. DULY CONST.
ATTORNEY, MR
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. Both the Tax Appeals are not on Board. However, the same are taken on Board with consent.

2. The above two appeals were connected with Tax Appeal No.2/2023 which pertained to Assessment Year 2001-02. Tax Appeal No.4/2023 and Tax Appeal No.5/2023 were concerned with Assessment Year 2003-04 and 2000-01. The issue involved in both

these appeals is the same as the issue involved in Tax Appeal No.2/2023.

3. By a separate order, we have dismissed Tax Appeal No.2/2023 by following the reasoning in our judgment and order dated 04.08.2021 in Tax Appeal No.146/2017 and connected appeals.

4. Accordingly, by adopting the same reasoning, we dismiss Tax Appeal No.4/2023 and Tax Appeal No.5/2023.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.