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

INCOME TAX APPEAL NO. 1178 OF 2018

Pr. Commissioner of Income Tax - 14

....Appellant

V/s.

Reliance Infrastructure Ltd.

...Respondent

Mr. Suresh Kumar for Appellant.

Mr. Gunjan Kakkad i/b Mr. Balasaheb Yewale for Respondent.

CORAM : K.R. SHRIRAM &
DR. NEELA GOKHALE, JJ.

DATED : 6th DECEMBER 2023

P.C. :

1. In view of what is stated in Paragraph No.4 of the impugned order dated 12th April 2017, in our view the same would be covered by the judgment of the Hon'ble Apex Court in *South Indian Bank Ltd. vs. Commissioner of Income Tax*¹. Therefore, no cause to interfere.

2. Appeal dismissed.

(DR. NEELA GOKHALE, J.)

(K.R. SHRIRAM, J.)

1 (2021) 438 ITR 1 (SC)