IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR

BEFORE

HON'BLE SHRI JUSTICE SUJOY PAUL

&

HON'BLE SHRI JUSTICE VIVEK JAIN

ON THE 2nd OF FEBRUARY, 2024

INCOME TAX APPEAL No. 263 of 2022

BETWEEN:-

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) MP AND CG, AAYAKAR BHAWAN HOSHANGABAD ROAD BHOPAL (M.P.)

.....PETITIONER

(BY SHRI SIDDHARTH SHARMA - ADVOCATE)

AND

M/S REGENT BEERS AND WINES LTD. THROUGH AUTHORIZED OFFICER 509-510, PRINCES BUSINESS SKY PARK SCHEME NO. 54, PU-3 COMMERCIAL VIJAY NAGAR, INDORE (M.P.)

.....RESPONDENT

(BY SHRI MALLIKARJUN KHARE- ADVOCATE)

This appeal coming on for admission this day, ***Justice Sujoy Paul*** *passed the following:*

ORDER

I.A. No. 14648/2022 an application for condonation of delay of six days is taken up and in the absence of opposition the same is allowed. Delay is condoned.

2. At the outset Shri Mallikarjun Khare, counsel for respondent submits that the question of law/ point involved in this case is already considered by a co-ordinate Bench of this Court in ITA No. 271/2022 (Principal Commissioner of Income Tax Vs. Ms. Regent Beers and Wines Ltd.) decided on 16.08.2023

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in which appeal is also dismissed. Thus, no substantial question of law subsists which needs to be decided in this appeal.

3. Shri Siddharth Sharma opposed the prayer but is unable to distinguish the order passed in ITA No. 271/2022.

4. In view of the said order, we are unable to hold that any substantial question of law arises in this appeal. Appeal is accordingly dismissed.

(SUJOY PAUL)
JUDGE

(VIVEK JAIN)
JUDGE

MISHRA

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