IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.607 OF 2014

Director of Income Tax(IT)-I, Mumbai .. Appellant.
v/s.
A.P. Moller Maersk A/S. .. Respondent

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Mr. Tejveer Singh, for the Appellant.

Mr. P.F. Kaka, Senior Counsel, a/w. Mr. Divesh Chawla, i/b. Mr. Atul Jasani, for the Respondent.

....

CORAM: M.S.SANKLECHA, &
S.C. GUPTE, JJ.
DATE : 10 OCTOBER, 2016.

P.C:-

. This appeal under Section 260-A of the Income Tax Act, 1961 ("the Act") challenges the order dated 28 August 2013 passed by the Income Tax Appellate Tribunal ("Tribunal"). The impugned order relates to Assessment year 2007-08.

2. The only question urged before us by Mr. Tejveer Singh, learned Counsel for the Appellant Revenue, is as under :-

> (I) "Whether, on the facts and in the circumstances of the case and in law, the Tribunal was right in holding that the income from use of "Maersknet' can be classified as income arising out of shipping business when rendering of such services was neither binding nor compulsory and essential for completing any leg of shipment to warrant of its being a shipping activity?"

3. Mr. Tejveer Singh, learned Counsel for the Revenue, very fairly states that this issue stands concluded against the Appellant Revenue and in favour of the Respondent Assessee by virtue of the decision of the Court in respect of the same Respondent Assessee relating to Assessment Year 2001-02, being Income Tax Appeal N0.1306 of 2013. This Court, by an order dated 29 April 2015, dismissed the Revenue's appeal on an identical question that it does not give rise to any substantial question of law.

4. In view of the admitted position on part of the Revenue, the question raised herein does not give rise to any substantial question of law. Thus, not entertained.

5. Appeal dismissed. No order as to costs.

(S.C. GUPTE,J.) **(M.S.SANKLECHA,J.)**