

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

INCOME TAX APPEAL NO.910 OF 2007

Shri.B.L.Shah .. Appellant
Vs.
Asstt. CIT .. Respondent

Mr.P.Kaka with Mr.A.K.Jasani for the Appellant.
Ms.Anuradha Mane for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
S.J.KATHAWALLA, JJ.

DATE : 22nd August, 2008

P.C.

1. Heard the learned Counsel for the parties. Perused the Tribunal's order. Appeal is admitted on the following substantial question of law:

Whether on the facts and in the circumstances of the case the finding of the Tribunal that the amount received by the Appellant was not in the nature of non-compete fees is perverse and/or contrary to the material on record and is given ignoring the documents in the Paper Book and overlooking the written submissions made by the Appellant?

2. The learned Counsel for Respondent waives service.

(S.J.KATHAWALLA, J.)

(DR.S.RADHAKRISHNAN, J.)