



itxa-989-2015

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

INCOME TAX APPEAL NO. 989 OF 2015
WITH
INCOME TAX APPEAL NO.991 OF 2015
(GOA BENCH)

The Commissioner of Income Tax .. Appellant.
v/s.
V. S. Dempo & Co., Pvt. Ltd. .. Respondent.

WITH
INCOME TAX APPEAL NO.948 OF 2015
WITH
INCOME TAX APPEAL NO.957 OF 2015
WITH
INCOME TAX APPEAL NO.978 OF 2015
(GOA BENCH)

Sesa Goa Limited .. Appellant
v/s.
The Commissioner of Income Tax .. Respondent

Mr. Arvind Pinto for the Appellant in all the matters.
Mr. Mrunal Parekh i/b. Dutt Menon Dunmorrsett for the Respondent in
ITAX 989, 948, 957 and 978 of 2015.
Mr. Mihir Naniwadekar, for the Respondent in ITXA 991 of 2015.

**CORAM: M.S.SANKLECHA, &
A.K.MENON, JJ.**
DATE : 16th APRIL, 2016.

P.C:-

Mr. Mihir Naniwadekar and Mr. Mrunal Parekh, learned Counsel appearing for the Respondent in these group of appeals state that in these Appeals, this Court had on 8th September, 2015 referred the

following question to the Larger Bench of this Court for its opinion:-

“ Whether, while dealing with the allowability of expenditure under section 40(a)(i) of the Income Tax Act, 1961, the status of a person making the expenditure has to be a non-resident before the provision to section 172 of the Act can be invoked?”.

The Full Bench has now answered the question by its decision dated 5th February, 2016 reported in 381 ITR 303.

2 It is contended on behalf of the Respondent in ITXA Nos.989 and 991 of 2015 that other question raised in the Appeal are also concluded by virtue of decision of this Court in Respondent-Assessee's own case for the subsequent Assessment Years. Therefore, the appeals itself could be disposed of by following the above orders.

3 Mr. Mrunal Parekah, learned Counsel appearing for the Respondent in ITXA Nos. 948, 957 and 978 of 2015 states that these appeals contain questions other than the one referred to the Larger Bench and may require some time as this Court would need to consider them.

4 Mr. Pinto, learned Counsel appearing for the Revenue states that he is instructed to appear on behalf of the Commissioner of Income Tax, Goa. However, he is still awaiting the papers and also Vakalatnama, authorizing him to appear in these appeals.

5 In the above view, all these Appeals stand adjourned at the request of Mr. Pinto, to **20th June, 2016** for final hearing.

(A.K.MENON,J.)

(M.S.SANKLECHA,J.)