

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 1322 of 2018**

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PRINCIPAL COMMISSIONER OF INCOME TAX-5,
Versus
M/S BOMBAY SALES CORPORATION

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Appearance:

MRS MAUNA M BHATT(174) for the APPELLANT(s) No. 1
for the RESPONDENT(s) No. 1

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CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**
and
HONOURABLE DR.JUSTICE A. P. THAKER

Date : 11/12/2018

ORAL ORDER

(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Heard Mrs. Mauna Bhatt, learned senior standing counsel for the appellant and Mr. S.N. Divatia, learned advocate for the respondent.

2. **ADMIT.** The following substantial question of law arise for consideration:-

“Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was justified in deleting the disallowance of Rs.5,82,00,457/- under section 40(a)(ia) of the Income Tax Act, 1961?”

3. To be heard with Tax Appeals No.1347 of 2014, 173 of 2014, 172 of 2015 and 818 of 2018. List all these matters for

final hearing in the week commencing from 21st January, 2019.

(HARSHA DEVANI, J)

Z.G. SHAIKH

(A. P. THAKER, J)