IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 2659 OF 2018

Pr. Commissioner of Income
Tax, Central-3 .. Appellant

Versus

Prism Cement Ltd. .. Respondent

Adv. Suresh Kumar for the Appellant.
None for the Respondent.

CORAM: SUMAN SHYAM &
FIRDOSH P. POONIWALLA, JJ.
DATE: 7th MAY, 2026

P. C.

1. This Appeal filed under Section 260A is directed against the Judgement and Order dated 31.08.2017 passed by the learned Income Tax Appellate Tribunal (ITAT) Mumbai, in Appeal No. 31714/MUM/2016 filed by the Revenue, pertaining to the Assesment Year 2007-2008.

2. The Appellant has projected two substantial questions of law in para No. 6.1 and 6.2 in the memorandum of the Appeal. However, after the Judgement was delivered by the ITAT, the same issues came up for consideration of this Court in the case of ***Commissioner of Income Tax-1, MUM Vs. Hindustan Unilever Ltd.*** reported in [2016] (72 taxmann. 325).

Following the decision of ***Hindustan Unilever Ltd.(supra)***, this Court had passed similar order in ***Principal Commissioner of Income Tax, Central – 2 Vs. Supreme Petrochem Ltd. (2020) 115 taxmann. 22.*** The SLP preferred by the Revenue against the said Judgement has also been dismissed by the Hon'ble Supreme Court. From a perusal of the above Judgements it is apperent that the substantial questions of law sought to be urged by the Revenue in this Appeal are all answered by the Division Bench of this Court in the case of ***Hindustan Unilever Ltd.(supra)***. If that be so there is no justifiable ground for this Court to admit the Appeal.

3. The Appeal is accordingly disposed of .

(FIRDOSH P. POONIWALLA, J.) **(SUMAN SHYAM, J.)**