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

INCOME TAX APPEAL NO.3769 OF 2010

The Commissioner of Income Tax-3. ..Appellant
 -Versus-
M/s Shruti Properties Pvt.Ltd.. ..Respondent

**WITH
INCOME TAX APPEAL NO.6155 OF 2010**

The Commissioner of Income Tax. ..Appellant
 -Versus-
Tower Capital Securities Pvt.Ltd.. ..Respondent

**WITH
INCOME TAX APPEAL NO.2499 OF 2011**

The Commissioner of Income Tax-3. ..Appellant
 -Versus-
20th Century Holdings Pvt.Ltd.. ..Respondent

**WITH
INCOME TAX APPEAL NO.567 OF 2013**

The Commissioner of Income Tax-3. ..Appellant
 -Versus-
Gurgaon Trading Co. Pvt.Ltd.. ..Respondent

**WITH
INCOME TAX APPEAL NO.568 OF 2013**

The Commissioner of Income Tax-3. ..Appellant
 -Versus-
Gurgaon Trading Co. Pvt.Ltd.. ..Respondent

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Mr.Vimal Gupta, Senior Advocate a/w Ms.Padma Divakar, in Appeal
Nos.3769/2010, 2499/2011, 567/2013 and 568/2013.

Mr.Vimal Gupta, Senior Advocate a/w Mr.Ashok Kotangale and Ms.Padma Divakar, for the Appellant in Appeal No.6155/2010.

Mr.PC.Tripathi i/by Mr.Mihir Naniwadekar, for the Respondent in Appeal Nos.3769/2010 and 6155/2010.

Mr.Sanjiv M. Shah, for the Respondent in Appeal No.2499/2011.

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**CORAM: S.C. DHARMADHIKARI
AND
B.P. COLABAWALLA, JJ.**

DATE :- 31st July, 2014

PC.:

1 Mr.Vimal Gupta, learned Senior Counsel appearing in support of these Appeals, fairly states that the issue raised and the question posed in this Appeal is covered by this Court's detailed order delivered in a batch of Appeals. The ambit and scope of Section 2(22)(e) of the Income Tax Act, 1961 has been considered in the Income Tax Appeal No.114/2012 (The Commissioner of Income Tax v/s Impact Containers Pvt. Ltd.) and connected Appeals decided on 04.07.2014. In the light of the conclusions reached in the said judgment the Revenue's Appeals do not raise any substantial question of law. They are disposed of accordingly. No costs.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)