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IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO.424 OF 2009

The Commissioner of Income Tax

..Appellant

Vs.

M/s.Mafatlal Industries Ltd.

..Respondent

Mr.Suresh Kumar for appellant.

CORAM :- V.C.DAGA &

J.P.DEVADHAR, JJ.

DATE : 22ND SEPTEMBER, 2009

P.C.

1. Heard.

Perused appeal.

2. The only question sought to be canvassed in the appeal is relating to import duty entitlement of Rs.388.58 lacs. The said issue is dealt with by the Tribunal in paragraph Nos.20, 21 and 22 of the impugned order and has relied upon the judgment in the case of Jamshri Rajitsinghji Spinning & Weaving Mills Ltd. Vs. Inspecting Assistant Commissioner (41 ITD 142) with which no fault can be found.

3. So far as second question is concerned, the same is allowed by the Tribunal, however no challenge has been set up by the Revenue. The view taken by the Tribunal is a reasonable and possible view. The appeal is without any substance. Hence, the same stands dismissed in limine with no order as to costs.

(J.P.DEVADHAR,J.)

(V.C.DAGA,J.)