

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

INCOME TAX APPEAL NO. 598 OF 2005  
ALONGWITH  
INCOME TAX APPEAL NO. 599 OF 2005  
INCOME TAX APPEAL NO. 22 OF 2006  
INCOME TAX APPEAL NO. 23 OF 2006  
AND  
INCOME TAX APPEAL NO. 62 OF 2006

M/s.Bajaj Auto Ltd. ... Appellant  
(In all appeals)

v/s

The Income Tax Officer, TDS-4. ... Respondent  
(in all appeals)

Mr.P.J.Pardiwala with Mrs.V.B.Patel for the appellant.

Mr.Parag Vyas with Mr.P.S.Sahadevan for the respondent

**CORAM: F.I.REBELLO AND  
R.S.MOHITE, JJ.**

**DATED: 19TH JANUARY, 2009**

**P.C.:**

1. Admit on the following questions of law:-

(1) Whether on the facts and in the circumstances of the case, the appellant is liable to deduct tax under Section 194C of the Act on the service charges paid to dealers/authorised service stations in discharge of the free service coupons ?

(2) Whether on the facts and in the circumstances of the case, was the Tribunal justified in holding that the action of the A.O. in recovering tax under Section 201 and interest under section 201(1A) on the service charges paid to dealers/authorised service station was justified ?

2. Respondent waives service.

(R.S.MOHITE, J.)

(F.I.REBELLO, J.)