

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

**INCOME TAX APPEAL NO. 660 OF 2011**

Commissioner of Income Tax-LTU,  
29<sup>th</sup> floor, World Trade Centre,  
Cuffe Parade, Mumbai-400005. ..Appellant.

**v.**

M/s. Gujrat Ambuja Cements Ltd.,  
122, Maker Chambers III, Nariman Point,  
Mumbai 400 021. ..Respondent.

Mr. Vimal Gupta, Sr. Advocate with Ms. Padma Divakar for the  
Appellant.

Mr. Niraj Seth with Atul K. Jasani for the Respondent.

**CORAM : J.P. DEVADHAR AND  
M.S. SANKLECHA, JJ.**

**DATE : 4<sup>th</sup> December, 2012**

PC:

Two questions of law raised by the revenue read thus:

i) Whether on the facts and in the  
circumstances of the case and in law the ITAT  
was right in holding that pooja expenses of  
Rs.11,88,427/- as business expenses?

ii) Whether on the facts and in the  
circumstances of the case and in law, the ITAT  
was right in holding that temple expenses of  
Rs.9,46,227/- as business expenses?

- 2) The assessment year involved herein is 1997-98.
- 3) As regards the first question is concerned, admittedly, similar decision rendered by the Tribunal for the assessment year 1995-96 and 1996-97 have been accepted by the revenue. No case is made out for not accepting the decision of the Tribunal for the assessment year in question . Hence, we do not think it proper to entertain the first question.
- 4) The appeal is admitted on the second question.

**(M.S.SANKLECHA, J.)**

**(J.P. DEVADHAR, J.)**