

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.108 OF 2015**

The Commissioner of Income Tax-19 Appellant
Mumbai

Vs.

M/s Monarch Gems Respondent
Mumbai

**WITH
INCOME TAX APPEAL NO.109 OF 2015**

The Commissioner of Income Tax-19 Appellant
Mumbai

Vs.

M/s R.T. Star Diamonds Respondent
Mumbai

Mr. Sham Walve, Advocate for the Appellant.

**CORAM : S.V. GANGAPURWALA AND
 G.S. KULKARNI, JJ.**

DATE : 9 JUNE, 2017

PER COURT :

The present appeals relate to Assessment Year 2009-2010.

2 The learned counsel fairly concedes that the grounds raised in these appeals were similar to the once raised in Income Tax Appeal No.783 of 2014 and the said appeal is dismissed by this Court.

3 In light of the above and for the reasons stated in the order dated 5th December, 2016 in Income Tax Appeal No. 783 of 2014, the present appeals also stand dismissed. No costs.

(G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)