

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.1466 OF 2017**

Pr. Commissioner of Income Tax-25

....Appellant

V/s.

Devendra Kantilal Chheda

...Respondent

Mr. Sham Walve for Appellants

Dr. K. Shivaram, Senior Advocate i/b Mr. Rahul Hakani for Respondent

**CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 23rd NOVEMBER 2021**

P.C. :

1 After we heard Mr. Shivaram and Mr. Walve, the following order by consent but without prejudice to the rights and contentions of the parties is passed:

(a) The Order of Income Tax Appellate Tribunal (ITAT) dated 19th October 2016 is quashed and set aside.

(b) The matter is remanded for *denovo* consideration on the four grounds as raised by respondent in its appeal in ITA No.6012/Mum/2014 for A.Y.-2010-2011.

(c) The ITAT shall give a finding on all the four grounds.

(d) The ITAT shall complete the hearing and pass an order on or before 31st March 2022.

(e) Appeal disposed.

(AMIT B. BORKAR, J)

(K.R. SHRIRAM, J.)