

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

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INCOME TAX APPEAL NO. 910 OF 2020

PR. COMMISSIONER OF INCOME
TAX-2, Thane ...Appellant
vs.
SUNIL GREAT (HYK) PROCESSOR
PVT. LTD.. ...Respondent
WITH
INCOME TAX APPEAL NO. 271 OF 2021

PR. COMMISSIONER OF INCOME
TAX-2, THANE ...Appellant
Versus
KONARK PETRO PRODUCTS INDIA P. LTD. ... Respondent
WITH
INCOME TAX APPEAL NO. 361 OF 2020

PR. COMMISSIONER OF INCOME
TAX - 1, THANE ... Appellant
Versus
BHAVIN V VORA .. Respondent
WITH
INCOME TAX APPEAL NO. 315 OF 2021

PR. COMMISSIONER OF INCOME .. Appellant
TAX-1 THANE
Versus
ANANDVALLI NAMBI RAJ MUDALIAR ... Respondent
WITH
INCOME TAX APPEAL NO. 556 OF 2021

PR. COMMISSIONER OF INCOME
THANE ...Appellant
Versus
ANANDVALLI NAMBI RAJ MUDALIAR ...Respondent
WITH
INCOME TAX APPEAL NO. 554 OF 2021

PR. COMMISSIONER OF INCOME
THANE ..Appellant
Versus
ANANDVALLI NAMBI RAJ MUDALIAR ..Respondent

WITH
INCOME TAX APPEAL NO. 132 OF 2021

PR. COMMISSIONER OF INCOME
TAX-1, THANE ...Appellant

Versus

BALAJI POLYESTER P. LTD. ..Respondent

WITH
INCOME TAX APPEAL NO. 217 OF 2021

PR. COMMISSIONER OF INCOME
TAX-1, THANE ..Appellant

Versus

NARESH C MISTRY ...Respondent

WITH
INCOME TAX APPEAL NO. 218 OF 2021

PR. COMMISSIONER OF INCOME
TAX-1, THANE ..Appellant

Versus

BALAJI POLYESTER PVT LTD ..Respondent

WITH
INCOME TAX APPEAL NO. 906 OF 2020

THE PR. COMMISSIONER OF
INCOME TAX-3, THANE ...Appellant

Versus

HASMUKHRAI AND CO. ...Respondent

WITH
INCOME TAX APPEAL NO. 889 OF 2020

PR. COMMISSIONER OF
INCOME TAX-3, THANE ...Appellant

Versus

HASMUKHRAI AND CO. ..Respondent

WITH
INCOME TAX APPEAL NO. 1180 OF 2020

THE PR. COMMISSIONER OF
INCOME TAX-3, THANE ...Appellant

Versus

HASMUKHRAI AND CO. ..Respondent

WITH
INCOME TAX APPEAL NO. 1347 OF 2020

PR. COMMISSIONER OF INCOME TAX-1, THANE	..Appellant
Versus	
ARIHANT CORPORATION	..Respondent

WITH
INCOME TAX APPEAL NO. 1034 OF 2020

PR. COMMISSIONER OF INCOME TAX-1, THANE	..Appellant
Versus	
DINESH P. PAREKH	...Respondent

WITH
INCOME TAX APPEAL NO. 241 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE	..Appellant
Versus	
DINESH P PAREKH	...Respondent

WITH
INCOME TAX APPEAL NO. 1039 OF 2020

PR. COMMISSIONER OF INCOME TAX 3,THANE	..Appellant
Versus	
MANISH S RAJANI	..Respondent

WITH
INCOME TAX APPEAL NO. 426 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE	..Appellant
Versus	
ANIL DADARAO GARAD PROP. OF SHIVJEET CHEMICALS	...Respondent

WITH
INCOME TAX APPEAL NO. 427 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE	..Appellant
Versus	
ANIL DADARAO GARAD	...Respondent

WITH
INCOME TAX APPEAL NO. 543 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE ...Appellant
Versus
KOLSHET ISPAT UDYOG ..Respondent

WITH
INCOME TAX APPEAL NO. 439 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE ...Appellant
Versus
ANANT SHIVRAM PAWAR ..Respondent

WITH
INCOME TAX APPEAL NO. 374 OF 2021

PR. COMMISSIONER OF INCOME
TAX-1,THANE ..Appellant
Versus
ARVIND RAMGOPAL SARAF ..Respondent

WITH
INCOME TAX APPEAL NO. 436 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant
Versus
APRATIM EQUIPMENTS ...Respondent

WITH
INCOME TAX APPEAL NO. 448 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant
Versus
TARUN PUNSHI GOSAR HUF ..Respondent

WITH
INCOME TAX APPEAL NO. 592 OF 2022

PR. COMMISSIONER OF INCOME
TAX-1,THANE ..Appellant
Versus
MAHENDRA B GANDHI ..Respondent

WITH
INCOME TAX APPEAL NO. 444 OF 2022

PR. COMMISSIONER OF INCOME TAX-1, THANE ...Appellant
Versus
MAHENDRA B. GANDHI ..Respondent

WITH

INCOME TAX APPEAL NO. 478 OF 2022

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant

Versus

MAHENDRA B GANDHI

..Respondent

WITH

INCOME TAX APPEAL NO. 810 OF 2022

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant

Versus

LABCO FINE CHEMICALS

...Respondent

WITH

INCOME TAX APPEAL NO. 603 OF 2022

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant

Versus

MURLIDHAR N. IYENGAR

..Respondent

WITH

INCOME TAX APPEAL NO. 389 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant

Versus

RAMESH SHAMJI PATEL

..Respondent

WITH

INCOME TAX APPEAL NO. 388 OF 2021

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant

Versus

APRATIM EQUIPMENTS

..Respondent

WITH

INCOME TAX APPEAL NO. 663 OF 2022

PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant

Versus

SAROJ SHAILENDRA BHAGAT

PROPRIETOR OF KAMLARYA

ENGINEERS AND FABRICATORS

..Respondent

WITH

INCOME TAX APPEAL (L) NO. 8230 OF 2021

PR.COMMISSIONER OF INCOME

TAX -1 THANE

..Appellant

Versus

SAROJ SHAILENDRA BHAGAT

..Respondent

WITH
INCOME TAX APPEAL NO. 561 OF 2021
PR. COMMISSIONER OF INCOME TAX-1, THANE ..Appellant
Versus
ANANT SHIVRAM PAWAR ..Respondent

WITH
INCOME TAX APPEAL NO. 2374 OF 2018
PR. COMMISSIONER OF INCOME TAX-2,
THANE ..Appellant
Versus
MAFATSINGH MANSINGH PARMAR ..Respondent

WITH
INCOME TAX APPEAL NO. 840 OF 2019
PR. COMMISSIONER OF INCOME
TAX-2, THANE ..Appellant
Versus
MAFATSINGH MANSINGH PARMAR ..Respondent

WITH
INCOME TAX APPEAL NO. 1562 OF 2019
PR. COMMISSIONER OF INCOME
TAX - 2 THANE ..Appellant
Versus
JET CHEMICALS PVT LTD ..Respondent

WITH
INCOME TAX APPEAL NO. 56 OF 2020
PR. COMMISSIONER OF INCOME
TAX-2, THANE ..Appellant
Versus
DODHIA SYNTHETICS LIMITED ..Respondent

WITH
INCOME TAX APPEAL NO. 3270 OF 2019
PR. COMMISSIONER OF INCOME
TAX-3, THANE ..Appellant
Versus
AMARLAL DHARMDAS KEWALRAMANI
PROP. AMAR PRODUCTS ..Respondent

WITH
INCOME TAX APPEAL NO. 585 OF 2020
PR. COMMISSIONER OF INCOME
TAX - 3, THANE ..Appellant
Versus

AMARLAL DHARMDAS KEWALRAMANI ..Respondent
 WITH
 INCOME TAX APPEAL NO. 3276 OF 2019

PR. COMMISSIONER OF INCOME
 TAX - 3, THANE ..Appellant
 Versus

AMARLAL DHARMDAS KEWALRAMANI ..Respondent

WITH
 INCOME TAX APPEAL NO. 767 OF 2020

PR. CIT - 2 THANE ...Appellant
 Versus

THANE UNITOP AQUACARE ..Respondent

WITH
 INCOME TAX APPEAL NO. 3206 OF 2019

PR. COMMISSIONER OF INCOME
 TAX - 2, THANE ...Appellant
 Versus

OM SAI TRADERS ..Respondent

WITH
 INCOME TAX APPEAL NO. 96 OF 2020

PR. COMMISSIONER OF INCOME
 TAX-3, THANE ..Appellant
 Versus

KAMLESH AMARLAL KEWALRAMANI
 PROP. SHARP CHEM (INDIA) ..Respondent

WITH
 INCOME TAX APPEAL NO. 74 OF 2020

PR. COMMISSIONER OF INCOME
 TAX-3, THANE ...Appellant
 Versus

KAMLESH AMARLAL KEWALRAMANI ..Respondent

WITH
 INCOME TAX APPEAL NO. 654 OF 2020

PR. COMMISSIONER OF INCOME
 TAX-2, THANE ..Appellant
 Versus

PREMARAM R CHOUDHARY ..Respondent

WITH
 INCOME TAX APPEAL NO. 336 OF 2020

PR. COMMISSIONER OF INCOME
TAX-1, THANE ..Appellant
Versus
DEVILAL B. JAIN ..Respondent
WITH
INCOME TAX APPEAL NO. 286 OF 2019

PR. COMMISSIONER OF INCOME
TAX - 2 THANE ..Appellant
Versus
PLAEXE CON SERVICES PVT. LTD. ..Respondent
WITH
INCOME TAX APPEAL NO. 917 OF 2019

PR. COMMISSIONER OF INCOME
TAX-2,THANE ..Appellant
Versus
DHANLAXMI FABRICS LTD ..Respondent

Mr.Sham V. Walve for appellant.
Ms. Ruchi Rathod i/b Mr. Ratan Samal for respondent in ITXA-315-2021, ITXA-556-2021 & ITXA-554-2021.
Ms.Radha Halbe i/b Mr. Deven H. Jain for respondent in ITXA-767-2020.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATE : 1st MARCH, 2022

P.C.:

1. Mr.Walve states that substantial questions of law proposed in these appeals are squarely covered by the orders passed by this Court in the cases of *The Principal Commissioner of Income Tax-17 Vs. M/s. Mohommad Haji Adam & Co.*¹ and *Principal Commissioner of Income Tax, Central-4 Vs. M/s. Paramshakti*

¹ Income Tax Appeal No. 1004 of 2016 & Connected appeals, dated 11th February 2019

*Distributors Pvt. Ltd.*², and therefore the appeals could be disposed.

2. Accordingly, all appeals disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)

² Income Tax Appeal No. 413 of 2017, dated 15th July 2017