IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.2211 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

JAYVEER STEEL)...RESPONDENT

WITH

INCOME TAX APPEAL NO.892 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

RAKESH RASIKLAL PATEL)...RESPONDENT

WITH

INCOME TAX APPEAL NO.353 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

VISHAL DHANDHIA HUF)...RESPONDENT

WITH

INCOME TAX APPEAL NO.636 OF 2022

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

RIGHT IMPEX)...RESPONDENT

WITH

INCOME TAX APPEAL NO.747 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

AJIT METAL SYNDICATE)...RESPONDENT

WITH

INCOME TAX APPEAL NO.736 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALLWYN METALS)...RESPONDENT

WITH

INCOME TAX APPEAL NO.734 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

AJIT METAL SYNDICATE)...RESPONDENT

WITH

INCOME TAX APPEAL NO.731 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALLWYN METALS)...RESPONDENT

WITH

INCOME TAX APPEAL NO.724 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALLWYN METALS)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3199 OF 2018

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALPESH DEVICHAND MEHTA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.86 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALPESH DEVALCHAND MEHTA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1148 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALPESH DEVALCHAND MEHTA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2629 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

RAJENDRA MADHANI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3293 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

VINIT RAMNIKLAL DEHIA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.746 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

JAYVEER STEEL)...RESPONDENT

WITH

INCOME TAX APPEAL NO.917 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

JAYVEER STEEL)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1514 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

RISHAB STEEL HOUSE)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2798 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

MANGILAL K. DOSHI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1166 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

SHANTILAL BACHRAJ CHANDAN)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2740 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

MOTILAL P. JAIN)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2741 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ALLOYAAGE PRODUCT)...RESPONDENT

WITH

INCOME TAX APPEAL NO.186 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

NAGINBHAI KHIMJI CHOUDHARY)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2799 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

SUPER TECH INDUSTRIES)...RESPONDENT

WITH

INCOME TAX APPEAL NO.700 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

NAGINBHAI KHIMJI CHOUDHARY)...RESPONDENT

WITH

INCOME TAX APPEAL NO.992 OF 2020

PR.COMMISSIONER OF INCOME TAX 19 MUMBAI	))...APPELLANT

V/s.

CHANDAN DHINGADMAL JAIN	)...RESPONDENT

WITH

INCOME TAX APPEAL NO.229 OF 2020

PR.COMMISSIONER OF INCOME TAX 19 MUMBAI	))...APPELLANT

V/s.

SOHANLAL BOHRA	)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2795 OF 2019

PR.COMMISSIONER OF INCOME TAX 19 MUMBAI	))...APPELLANT

V/s.

MANOJKUMAR PARASMAL CHANDAN	)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2900 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

NAVDEEP METALS)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2792 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

VIJAY METAL CORPORATION)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2789 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

KIRTI MURLIDHAR MUNI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.2943 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

SOLHANLAL BOHRA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.99 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

KIRTI MURLIDHAR MUNI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3103 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

BHAIRAV TUBE (INDIA))...RESPONDENT

WITH

INCOME TAX APPEAL NO.634 OF 2020

PR.COMMISSIONER OF INCOME TAX)
23 MUMBAI)...APPELLANT

V/s.

RAJU KISHINCHAND MAHTANI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3102 OF 2019

PR.COMMISSIONER OF INCOME TAX)
23 MUMBAI)...APPELLANT

V/s.

RAJU KISHINCHAND MAHTANI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1036 OF 2021

PR.COMMISSIONER OF INCOME TAX)
23 MUMBAI)...APPELLANT

V/s.

RAJU KISHINCHAND MAHTANI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.637 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

SAMARTHMAL H HSHA JAIN)...RESPONDENT

WITH

INCOME TAX APPEAL NO.108 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

HARESH JAYANTILAL PAREKH)...RESPONDENT

WITH

INCOME TAX APPEAL NO.105 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

CHUNILAL R SHAH)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1354 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

SUPREME STEEL IMPEX)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3283 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

NILESH S DOSHI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.748 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

JITENDRA JUGRAJ BOKADIA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1189 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

BHURARAM VIRDAJI CHOUDHARY)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3296 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

ARVIND MANRUPCHAND SHAH)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3310 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/s.

BHURARAM VIRDAJI CHOUDHARY)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3134 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

JITENDRA JUGRAJ BOKADIA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.909 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

JITENDRA JUGRAJ BOKADIA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.134 OF 2021

PR.COMMISSIONER OF INCOME TAX)
23 MUMBAI)...APPELLANT

V/S.

CHETAN P. CHITALIA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.3301 OF 2019

PR.COMMISSIONER OF INCOME TAX)
23 MUMBAI)...APPELLANT

V/S.

CHETAN P. CHITALIA)...RESPONDENT

WITH

INCOME TAX APPEAL NO.924 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

VIRMABHAI A PATEL)...RESPONDENT

WITH

INCOME TAX APPEAL NO.749 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

MUKESH C SANGHVI)...RESPONDENT

WITH

INCOME TAX APPEAL NO.854 OF 2022

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

RACHNA CARD COLLECTION)...RESPONDENT

WITH

INCOME TAX APPEAL NO.184 OF 2020

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

ISHRARAM G CHOUDHARY)...RESPONDENT

WITH

INCOME TAX APPEAL NO.874 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

BABULAL U MUNOT)...RESPONDENT

WITH

INCOME TAX APPEAL NO.1160 OF 2019

PR.COMMISSIONER OF INCOME TAX)
19 MUMBAI)...APPELLANT

V/S.

WAMAN HARI PETHE JEWELLERS)...RESPONDENT

Mr.Sham Walve, Advocate for the Appellant in all Appeals.
Ms.Radha Halbe a/w. Mr.Devendra Jain, Advocate for the Respondent in ITXA-2741-2019.
Ms.Hetal Laghave a/w. Ms.Rutuja N. Pawar, Advocate for Respondent in ITXA-2795-2019 and ITXA-1514-2019.
Mr.Ankit Rajput a/w. R. Bhatt, Advocate for Respondent in ITXA-720-2020 AND ITXA-747-2020.
Mr.B.V.Jhaveri, Advocate for Respondent in ITXA-1160-2019.
Mr.Jitendra Singh a/w. Ms.Neha Paranjpe and Mr.Om Kandalkar, Advocate for Respondent in ITXA-134-2021 and ITXA 3301-2019.

CORAM : K. R. SHRIRAM &
N. R. BORKAR, JJ.

DATE : 29th 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 Distributors Pvt. Ltd.**[2], and therefore the appeals could be disposed.

2 Accordingly, all appeals disposed.

(N. R. BORKAR, J.) **(K. R. SHRIRAM, J.)**

ARTI VILAS KHATATE

Digitally signed by ARTI VILAS KHATATE
Date: 2022.03.30 19:15:03 +0530

1 Income Tax Appeal No. 1004 of 2016 & Connected Appeals dated 11th February 2019
2 Income Tax Appeal No.413 of 2017, dated 15th July 2017