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

INCOME TAX APPEAL NO. 1212 OF 2020

Principal Commissioner of Income
Tax-19, Mumbai ….Appellant

V/s.
Asian Metal …Respondent

ALONGWITH
INCOME TAX APPEAL NO. 393 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 454 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 415 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 431 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1208 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 378 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 374 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1080 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 834 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1119 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1084 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 880 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 739 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 932 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 282 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 981 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 904 OF 2020
ALONGWITH

INCOME TAX APPEAL NO. 99 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 903 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 931 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 578 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1306 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 435 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1045 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1370 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1352 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1350 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1409 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1064 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1218 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 421 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 632 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1191 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 805 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 189 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 844 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1025 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 886 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 888 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 424 OF 2022

ALONGWITH
INCOME TAX APPEAL NO. 1057 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1000 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 1441 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1233 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1237 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1044 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1010 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1020 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 84 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 389 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 399 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 696 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 1431 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 388 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 873 OF 2020
ALONGWITH
INCOME TAX APPEAL NO. 281 OF 2021

Mr. Sham V. Walve for Appellant in all Appeals.
Mr. Jas Sanghavi i/b PDS Legal for Respondent in ITXA No.1431 of 2020.
Mr. Sameer Dalal for Respondent in ITXA No. 844 of 2022

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 30th MARCH, 2022

P.C. :

1. Mr. Walve states that the proposed substantial question of law

in these appeals are squarely covered in the order of ***The Principal Commissioner of Income Tax – 17 vs. M/s. Moammad Haji Adam & Co.***[1] and ***Principal Commissioner of Income Tax, Central – 4 vs. M/s. Paramshakti Distributors Pvt. Ltd.***[2] and therefore the appeals can be disposed.

2. Appeals accordingly disposed.

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

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