- Chitra Sonawane

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

INCOME TAX APPEAL NO.1235 OF 2018

PR.Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Mahavir Construction .. Respondents.

WITH
INCOME TAX APPEAL NO.1078/2020
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Pravin V. Mehta .. Respondents.

WITH
INCOME TAX APPEAL NO.658/2019
Pr. Commissioner of Income Tax-30,Mumbai .. Appellant.
Vs.
Meditrin Instruments .. Respondents.

WITH
INCOME TAX APPEAL NO.660/2019
Pr. Commissioner of Income Tax-30,Mumbai .. Appellant.
Vs.
Meditrin Instruments .. Respondents.

WITH
INCOME TAX APPEAL NO.2987/2018
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
VNC Infraprojects .. Respondents.

WITH
INCOME TAX APPEAL NO.851/2022
Pr. Commissioner of Inocme Tax-25,Mumbai .. Appellant.
Vs.
Manoj D. Chitalia .. Respondents.

WITH
INCOME TAX APPEAL NO.978/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Amrish Rubber Products .. Respondents.

WITH
INCOME TAX APPEAL NO.2355/2019
Pr. Commissioner of Income Tax-25,Mumbai .. Appellant.
Vs.
Jai Pravin Gandhi .. Respondents.

WITH
INCOME TAX APPEAL NO.1241/2018
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Ashok Kumar Rungta .. Respondent.

WITH
INCOME TAX APPEAL NO.347/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Fancy Wear .. Respondent.

WITH
INCOME TAX APPEAL NO.1656/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Fancy Wear .. Respondent.

WITH
INCOME TAX APPEAL NO.346/2019
Pr. Commissioner of Income Tax-17,Mumbai .. Appellant.
Vs.
Amulakh H. Vora, Proprietor Manhar
Trading Corp. .. Respondent.

WITH
INCOME TAX APPEAL NO.153/2020
Pr. Commissioner of Income Tax-26,Mumbai .. Appellant.
Vs.
V. K. Trading Co. .. Respondent.

WITH
INCOME TAX APPEAL NO.177/2020

Pr. Commissioner of Income Tax-26,Mumbai	..	Appellant.
Vs.		
V. K. Trading Co.	..	Respondent.

WITH
INCOME TAX APPEAL NO.758/2020

Pr. Commissioner of Income Tax-26, Mumbai	..	Appellant.
Vs.		
Datta Digamber Automobiles	..	Respondent.

WITH
INCOME TAX APPEAL NO.584/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Kumud Metal Foundry	..	Respondent.

WITH
INCOME TAX APPEAL NO.517/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Sirajuddin M. Siddiqui	..	Respondent.

WITH
INCOME TAX APPEAL NO.522/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Kumud Metal Foundry	..	Respondent.

WITH
INCOME TAX APPEAL NO.2059/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Kumud Metal Foundry	..	Respondent.

WITH
INCOME TAX APPEAL NO.1293/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Rakesh Praful Chandra Bhatt	..	Respondent.

WITH
INCOME TAX APPEAL NO.3018/2018

Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Gajanan Builders .. Respondent.

WITH
INCOME TAX APPEAL NO.3158/2019

Pr. Commissioner of Income Tax-26,Mumbai .. Appellant.
Vs.
Mohd.Arif H. Khan .. Respondent.

WITH
INCOME TAX APPEAL NO.3124/2019

Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Adarsh Kaul .. Respondent

WITH
INCOME TAX APPEAL NO.2493/2019
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Trans Conduct (India) .. Respondent

WITH
INCOME TAX APPEAL NO.3058/2019
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Trans Conduct (India) .. Respondent

WITH
INCOME TAX APPEAL NO.1437/2020
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Goel Packaging .. Respondent

WITH
INCOME TAX APPEAL NO.1174/2020
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Goel Packaging .. Respondent

WITH
INCOME TAX APPEAL NO.1101/2020

Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Goel Packaging .. Respondent

WITH
INCOME TAX APPEAL NO.2929/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Goel Packaging .. Respondent

WITH
INCOME TAX APPEAL NO.2950/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Chandan Jangid .. Respondent

WITH
INCOME TAX APPEAL NO.2954/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Chandan Jangid .. Respondent

WITH
INCOME TAX APPEAL NO.3003/2019
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Shreeram Engineers .. Respondent

WITH
INCOME TAX APPEAL NO.140/2020
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Amit Bipin Mody .. Respondent

WITH
INCOME TAX APPEAL NO.297/2021

Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Laxmi Sanitary Engineers & Contracts .. Respondent

WITH
INCOME TAX APPEAL NO.125/2020
Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Laxmi Sanitary Engineers & Contracts .. Respondent

WITH
INCOME TAX APPEAL NO.124/2020
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Amit Bipin Mody .. Respondent

WITH
INCOME TAX APPEAL NO.3119/2019
Pr. Commissioner of Income Tax-33,Mumbai .. Appellant.
Vs.
Ketan G. Badiani .. Respondent

WITH
INCOME TAX APPEAL NO.3127/2019
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Amit Bipin Mody .. Respondent

WITH
INCOME TAX APPEAL NO.3123/2019
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Amit Bipin Mody .. Respondent

WITH
INCOME TAX APPEAL NO.155/2020
Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.
Amit B. Mody .. Respondent

WITH

INCOME TAX APPEAL NO.3153/2019

Pr. Commissioner of Income Tax-25 .. Appellant.

Vs.

Amit B. Mody .. Respondent

INCOME TAX APPEAL NO.79/2020

Pr. Commissioner of Income Tax-26,Mumbai .. Appellant.

Vs.

Kavita Hule .. Respondent

WITH

INCOME TAX APPEAL NO.1299/2020

Pr. Commissioner of Income Tax-26 .. Appellant.

Vs.

Sehrullah K. Khan .. Respondent

WITH

INCOME TAX APPEAL NO.766/2020

Pr. Commissioner of Income Tax-31, Mumbai .. Appellant.

Vs.

Shrenik Steel Co. .. Respondent

WITH

INCOME TAX APPEAL NO.756/2020

Pr. Commissioner of Income Tax-31, Mumbai .. Appellant.

Vs.

Shrenik Steel Co. .. Respondent

WITH

INCOME TAX APPEAL NO.1279/2020

Pr. Commissioner of Income Tax-31 .. Appellant.

Vs.

Mukesh M. Parmar .. Respondent

WITH

INCOME TAX APPEAL NO.2213/2019

Pr. Commissioner of Income Tax-31, Mumbai .. Appellant.

Vs.

Laxmi Sanitary Engineers & Contracts .. Respondent

WITH
INCOME TAX APPEAL NO.2185/2019
Pr. Commissioner of Income Tax-31,Mumbai.. Appellant.
Vs.
Powerflex Industries .. Respondent
.....

Mr.Sham V. Walve for appellant in all appeals.
Mr. Ashok J. Patil for respondt. In ITXA 1235/2018.
Mr.Atul K. Jasani for Respdt. In ITXA no.2987/2018.
Mr. Jitendra Singh for Respdt. In ITXA 346/2019 and ITXA 648/2020.
Mr.Jas Sanghavi a/w Mr. Viraaj Y. Bhate i/b PDS Legal for Respdt in ITXA no.347/2019.
Mr. Rahul K. Hakani for Respdt in ITXA/2493/2019 and ITXA 3058/2019.
Mr. Jas Sanghavi for Respdt. In ITXA-3127/2019, ITXA 3123/2019, ITXA/155/2020 and ITXA 3153/2019.

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

DATED : 11TH APRIL, 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 ParamshaktiDistributors Pvt. Ltd.[2]*** and therefore, the appeals could be disposed.

2. Accordingly, all appeals disposed.

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

---

1 Income Tax Appeal no.1004/2016 & connected appeals dated 11th February 2019
2 Income Tax Appeal No.413/2017 dated 15th July 2017