

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<br>INCOME TAX-1, THANE | ..Appellant  |
| Versus                                     |              |
| ARIHANT CORPORATION                        | ..Respondent |

WITH  
INCOME TAX APPEAL NO. 1034 OF 2020

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

WITH  
INCOME TAX APPEAL NO. 241 OF 2021

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

WITH  
INCOME TAX APPEAL NO. 1039 OF 2020

|                                           |              |
|-------------------------------------------|--------------|
| PR. COMMISSIONER OF INCOME<br>TAX 3,THANE | ..Appellant  |
| Versus                                    |              |
| MANISH S RAJANI                           | ..Respondent |

WITH  
INCOME TAX APPEAL NO. 426 OF 2021

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

WITH  
INCOME TAX APPEAL NO. 427 OF 2021

|                                            |               |
|--------------------------------------------|---------------|
| PR. COMMISSIONER OF INCOME<br>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

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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 : 1<sup>st</sup> 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.*<sup>1</sup> and *Principal Commissioner of Income Tax, Central-4 Vs. M/s. Paramshakti*

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



*Distributors Pvt. Ltd.*<sup>2</sup>, and therefore the appeals could be disposed.

2. Accordingly, all appeals disposed.

(N. J. JAMADAR, J.)

(K.R. SHRIRAM, J.)

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<sup>2</sup> Income Tax Appeal No. 413 of 2017, dated 15<sup>th</sup> July 2017