

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

INCOME TAX APPEAL NO.1490 OF 2020

Principal Commissioner of Income Tax – 25Appellant

V/s.

Sonika P. ShettyRespondent

**WITH
INCOME TAX APPEAL NO.1368 OF 2021**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Suresh Maneklal ShethRespondent

**WITH
INCOME TAX APPEAL NO.8 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Suresh Maneklal ShethRespondent

**WITH
INCOME TAX APPEAL NO.22 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Suresh Maneklal ShethRespondent

**WITH
INCOME TAX APPEAL NO.493 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

G.K. ConstructionsRespondent

**WITH
INCOME TAX APPEAL NO.21 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Mayur Lalji ChhedaRespondent

**WITH
INCOME TAX APPEAL NO.19 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Mayur Kalji Chheda

....Respondent

**WITH
INCOME TAX APPEAL NO.1172 OF 2020**

Principal Commissioner of Income Tax – 25

....Appellant

V/s.

Actube Enterprises

....Respondent

**WITH
INCOME TAX APPEAL NO.1173 OF 2020**

Principal Commissioner of Income Tax – 25

....Appellant

V/s.

SVPNH Steel Services

....Respondent

**WITH
INCOME TAX APPEAL NO.336 OF 2022**

Principal Commissioner of Income Tax – 26

....Appellant

V/s.

Arif Khan

....Respondent

**WITH
INCOME TAX APPEAL NO.656 OF 2020**

Principal Commissioner of Income Tax – 26

....Appellant

V/s.

Farhana Nisar Siddiqui

....Respondent

**WITH
INCOME TAX APPEAL NO.6 OF 2021**

Principal Commissioner of Income Tax – 25

....Appellant

V/s.

Sonika P. Shetty

....Respondent

**WITH
INCOME TAX APPEAL NO.14 OF 2021**

Principal Commissioner of Income Tax – 25

....Appellant

V/s.

Sureshchandra R. Mittal

....Respondent

**WITH
INCOME TAX APPEAL NO.7 OF 2021**

Principal Commissioner of Income Tax – 25Appellant

V/s.

Sureshchandra R. MittalRespondent

**WITH
INCOME TAX APPEAL NO.335 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Bipin Umakant JoshiRespondent

**WITH
INCOME TAX APPEAL NO.700 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Rakesh Inder BachaniRespondent

**WITH
INCOME TAX APPEAL NO.80 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Shah and Shah Writing EnterprisesRespondent

**WITH
INCOME TAX APPEAL NO.411 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Prakash J. BharadiaRespondent

**WITH
INCOME TAX APPEAL NO.425 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Rakesh Inder BachaniRespondent

**WITH
INCOME TAX APPEAL NO.1367 OF 2021**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Tejinderpalsingh Pritamsingh BathRespondent

WITH

INCOME TAX APPEAL NO.529 OF 2022

Principal Commissioner of Income Tax – 17Appellant

V/s.

Bipin Umakant JoshiRespondent

WITH**INCOME TAX APPEAL NO.560 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Kuldeep Glass and AlluminiumRespondent

WITH**INCOME TAX APPEAL NO.764 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Navin Jaichand DoshiRespondent

WITH**INCOME TAX APPEAL NO.436 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Navin Jaichand DoshiRespondent

WITH**INCOME TAX APPEAL NO.469 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Kuldeep Glass and AlluminiumRespondent

WITH**INCOME TAX APPEAL NO.414 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Navin Jaichand DoshiRespondent

WITH

INCOME TAX APPEAL NO.535 OF 2022

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Ramesh C. Gala

....Respondent

WITH**INCOME TAX APPEAL NO.552 OF 2022**

Chief Commissioner of Income Tax (OSD)

....Appellant

V/s.

Mohammed Ayub Khan

....Respondent

WITH**INCOME TAX APPEAL NO.547 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Samir Shantilal Gosar

....Respondent

WITH**INCOME TAX APPEAL NO.1296 OF 2022**

Chief Commissioner of Income Tax (OSD)

....Appellant

V/s.

Mubarak Hussain Shaikh

....Respondent

WITH**INCOME TAX APPEAL NO.527 OF 2022**

Chief Commissioner of Income Tax (OSD)

....Appellant

V/s.

Supack Corporation

....Respondent

WITH**INCOME TAX APPEAL NO.461 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17Appellant

V/s.

Navin Jaichand Doshi

....Respondent

WITH**INCOME TAX APPEAL NO.488 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Gajanan Builders

....Respondent

**WITH
INCOME TAX APPEAL NO.725 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Gajanan Builders

....Respondent

**WITH
INCOME TAX APPEAL NO.337 OF 2022**

The Chief Commissioner of Income Tax (OSD)

I/c. Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Prime Steel

....Respondent

**WITH
INCOME TAX APPEAL NO.412 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Samir H. Padia

....Respondent

**WITH
INCOME TAX APPEAL NO.690 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Chirag R. Shah

....Respondent

**WITH
INCOME TAX APPEAL NO.227 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Anupam Stationary Plaza

....Respondent

**WITH
INCOME TAX APPEAL NO.730 OF 2022**

Principal Commissioner of Income Tax – 17

....Appellant

V/s.

Western India Marine Mills and Engineers

....Respondent

**WITH
INCOME TAX APPEAL NO.745 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Sunilkumar H. KhetawatRespondent

**WITH
INCOME TAX APPEAL NO.724 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Western India Marine Mills and EngineersRespondent

**WITH
INCOME TAX APPEAL NO.1239 OF 2021**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Rakeshkumar S. KhandelwalRespondent

**WITH
INCOME TAX APPEAL NO.727 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Ramnijklal S. Shah @ MalaviaRespondent

**WITH
INCOME TAX APPEAL NO.731 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Uday Trading CorporationRespondent

**WITH
INCOME TAX APPEAL NO.888 OF 2022**

Principal Commissioner of Income Tax – 17Appellant

V/s.

Ramnijklal S. Shah @ MalaviaRespondent

**WITH
INCOME TAX APPEAL NO.2930 OF 2019**

Principal Commissioner of Income Tax – 31Appellant

V/s.

Rajendra Kumar BiyaniRespondent

WITH

INCOME TAX APPEAL NO.3143 OF 2019

Principal Commissioner of Income Tax – 31Appellant

V/s.

Rajendra Kumar BiyaniRespondent

WITH**INCOME TAX APPEAL NO.554 OF 2019**

Principal Commissioner of Income Tax – 31Appellant

V/s.

Rajendra Kumar BiyaniRespondent

WITH**INCOME TAX APPEAL NO.555 OF 2019**

Principal Commissioner of Income Tax – 31Appellant

V/s.

Rajendra Kumar BiyaniRespondent

Mr. Sham V. Walve for appellant in all appeals.

Ms. Niyati Mankad i/b. Mr. Rahul Hakani for respondent in ITXA/1172/2020.

Ms. Aasifa Khan for respondent in ITXA/764/2022, ITXA/436/2022, ITXA/414/2022 and ITXA/461/2022.

Ms. Ruchi Rathod i/b. Ratan Samal and Co. for respondent in ITXA/1239/2021.

Mr. Jas Sanghavi i/b. PDS Legal for respondent in ITXA/227/2022.

**CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.****DATED : 12th APRIL 2022****PC.:**

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 V/s. M/s. Mohommad Haji Adam & Co.*¹ and *Principal Commissioner of Income Tax,*

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

*Central-4 V/s. 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.)

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