

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

INCOME TAX APPEAL NO. 642 OF 2021

Pr. Commissioner of Income Tax 19
Mumbai

....Appellant

V/s.
Laxman D. Daware

...Respondent

**ALONGWITH
INCOME TAX APPEAL NO. 47 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 855 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 750 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 743 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 863 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 763 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 452 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1155 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 665 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 649 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 871 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 629 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1187 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 1196 OF 2021
ALONGWITH
INCOME TAX APPEAL NO. 197 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 137 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 31 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 188 OF 2022**

ALONGWITH
INCOME TAX APPEAL NO. 125 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 847 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 196 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 74 OF 2022
ALONGWITH
INCOME TAX APPEAL NO. 1374 OF 2021

Mr. Sham V. Walve for Appellant in all Appeals.

Mr. P. C. Tripathi a/w Mr. Prakash Pandit for Respondent in ITXA No.642 of 2021 and ITXA No.665 of 2022.

Ms. Dinkle Hariya for Respondent in ITXA No.47 of 2022.

Mr. Jitendra Singh a/w Mr. Om Kandalkar for Respondent in ITXA No. 31 of 2022.

CORAM : K.R. SHRIRAM &
N. R. BORKAR, JJ.
DATED : 6th APRIL, 2022

PC. :

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