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

INCOME TAX APPEAL NO.1490 OF 2020

Principal Commissioner of Income Tax – 25 ….Appellant

V/s.

Sonika P. Shetty ….Respondent

WITH
INCOME TAX APPEAL NO.1368 OF 2021

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Suresh Maneklal Sheth ….Respondent

WITH
INCOME TAX APPEAL NO.8 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Suresh Maneklal Sheth ….Respondent

WITH
INCOME TAX APPEAL NO.22 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Suresh Maneklal Sheth ….Respondent

WITH
INCOME TAX APPEAL NO.493 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

G.K. Constructions ….Respondent

WITH
INCOME TAX APPEAL NO.21 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Mayur Lalji Chheda ….Respondent

WITH
INCOME TAX APPEAL NO.19 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

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 – 25 ….Appellant

V/s.

Sureshchandra R. Mittal ….Respondent

WITH

INCOME TAX APPEAL NO.335 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Bipin Umakant Joshi ….Respondent

WITH

INCOME TAX APPEAL NO.700 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Rakesh Inder Bachani ….Respondent

WITH

INCOME TAX APPEAL NO.80 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Shah and Shah Writing Enterprises ….Respondent

WITH

INCOME TAX APPEAL NO.411 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Prakash J. Bharadia ….Respondent

WITH

INCOME TAX APPEAL NO.425 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Rakesh Inder Bachani ….Respondent

WITH

INCOME TAX APPEAL NO.1367 OF 2021

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Tejinderpalsingh Pritamsingh Bath ….Respondent

WITH

INCOME TAX APPEAL NO.529 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Bipin Umakant Joshi ….Respondent

WITH

INCOME TAX APPEAL NO.560 OF 2022

The Chief Commissioner of Income Tax (OSD)
I/c. Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Kuldeep Glass and Alluminium ….Respondent

WITH

INCOME TAX APPEAL NO.764 OF 2022

The Chief Commissioner of Income Tax (OSD)
I/c. Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Navin Jaichand Doshi ….Respondent

WITH

INCOME TAX APPEAL NO.436 OF 2022

The Chief Commissioner of Income Tax (OSD)
I/c. Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Navin Jaichand Doshi ….Respondent

WITH

INCOME TAX APPEAL NO.469 OF 2022

The Chief Commissioner of Income Tax (OSD)
I/c. Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Kuldeep Glass and Alluminium ….Respondent

WITH

INCOME TAX APPEAL NO.414 OF 2022

The Chief Commissioner of Income Tax (OSD)
I/c. Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Navin Jaichand Doshi ….Respondent

WITH

INCOME TAX APPEAL NO.535 OF 2022

The Chief Commissioner of Income Tax (OSD)
I/c. Principal Commissioner of Income Tax – 17 ….Appellant

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 – 17 ….Appellant

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 – 17 ….Appellant

V/s.

Sunilkumar H. Khetawat ….Respondent

WITH

INCOME TAX APPEAL NO.724 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Western India Marine Mills and Engineers ….Respondent

WITH

INCOME TAX APPEAL NO.1239 OF 2021

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Rakeshkumar S. Khandelwal ….Respondent

WITH

INCOME TAX APPEAL NO.727 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Ramniklal S. Shah @ Malavia ….Respondent

WITH

INCOME TAX APPEAL NO.731 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Uday Trading Corporation ….Respondent

WITH

INCOME TAX APPEAL NO.888 OF 2022

Principal Commissioner of Income Tax – 17 ….Appellant

V/s.

Ramniklal S. Shah @ Malavia ….Respondent

WITH

INCOME TAX APPEAL NO.2930 OF 2019

Principal Commissioner of Income Tax – 31 ….Appellant

V/s.

Rajendra Kumar Biyani ….Respondent

WITH

INCOME TAX APPEAL NO.3143 OF 2019

Principal Commissioner of Income Tax – 31 ….Appellant

V/s.

Rajendra Kumar Biyani ….Respondent

WITH

INCOME TAX APPEAL NO.554 OF 2019

Principal Commissioner of Income Tax – 31 ….Appellant

V/s.

Rajendra Kumar Biyani ….Respondent

WITH

INCOME TAX APPEAL NO.555 OF 2019

Principal Commissioner of Income Tax – 31 ….Appellant

V/s.

Rajendra Kumar Biyani ….Respondent

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

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 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