IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL (L) NO.689 OF 2020

Pr. Commissioner of Income Tax 19 Mumbai ….Appellant

V/s.

Pradeep N. Shah …Respondent

WITH
INCOME TAX APPEAL (L) NO.71 OF 2020
WITH
INCOME TAX APPEAL (L) NO.249 OF 2020
WITH
INCOME TAX APPEAL (L) NO.582 OF 2020
WITH
INCOME TAX APPEAL (L) NO.584 OF 2020
WITH
INCOME TAX APPEAL (L) NO.591 OF 2020
WITH
INCOME TAX APPEAL (L) NO.693 OF 2020
WITH
INCOME TAX APPEAL (L) NO.718 OF 2020
WITH
INCOME TAX APPEAL (L) NO.6057 OF 2021
WITH
INCOME TAX APPEAL (L) NO.6070 OF 2021
WITH
INCOME TAX APPEAL (L) NO.6093 OF 2021
WITH
INCOME TAX APPEAL (L) NO.6103 OF 2021
WITH
INCOME TAX APPEAL (L) NO.6106 OF 2021
WITH
INCOME TAX APPEAL (L) NO.6150 OF 2021
WITH
INCOME TAX APPEAL (L) NO.835 OF 2020
WITH
INCOME TAX APPEAL NO.1010 OF 2022
WITH
INCOME TAX APPEAL NO.1018 OF 2022
WITH
INCOME TAX APPEAL (L) NO.6726 OF 2021
WITH
INCOME TAX APPEAL (L) NO.7701 OF 2021
WITH

INCOME TAX APPEAL (L) NO.8086 OF 2021
WITH
INCOME TAX APPEAL (L) NO.8186 OF 2021
WITH
INCOME TAX APPEAL (L) NO.8191 OF 2021
WITH
INCOME TAX APPEAL (L) NO.8687 OF 2021
WITH
INCOME TAX APPEAL (L) NO.8715 OF 2021
WITH
INCOME TAX APPEAL (L) NO.8716 OF 2021
WITH
INCOME TAX APPEAL (L) NO.2603 OF 2020
WITH
INCOME TAX APPEAL (L) NO.2660 OF 2020
WITH
INCOME TAX APPEAL NO.992 OF 2022
WITH
INCOME TAX APPEAL (L) NO.9263 OF 2021
WITH
INCOME TAX APPEAL NO.985 OF 2022
WITH
INCOME TAX APPEAL (L) NO.2904 OF 2020
WITH
INCOME TAX APPEAL (L) NO.2956 OF 2020
WITH
INCOME TAX APPEAL (L) NO.9710 OF 2021
WITH
INCOME TAX APPEAL NO.1019 OF 2022
WITH
INCOME TAX APPEAL NO.1032 OF 2022
WITH
INCOME TAX APPEAL NO.988 OF 2022
WITH
INCOME TAX APPEAL (L) NO.10022 OF 2021
WITH
INCOME TAX APPEAL (L) NO.10659 OF 2021
WITH
INCOME TAX APPEAL (L) NO.10660 OF 2021
WITH
INCOME TAX APPEAL (L) NO.12258 OF 2021
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INCOME TAX APPEAL (L) NO.12455 OF 2021
WITH
INCOME TAX APPEAL (L) NO.12458 OF 2021

WITH
INCOME TAX APPEAL (L) NO.12461 OF 2021
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INCOME TAX APPEAL (L) NO.12487 OF 2021
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INCOME TAX APPEAL (L) NO.12581 OF 2021
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INCOME TAX APPEAL (L) NO.12582 OF 2021
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INCOME TAX APPEAL (L) NO.12592 OF 2021
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INCOME TAX APPEAL (L) NO.12596 OF 2021
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INCOME TAX APPEAL NO.1023 OF 2022
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INCOME TAX APPEAL (L) NO.13560 OF 2021
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INCOME TAX APPEAL (L) NO.13561 OF 2021
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INCOME TAX APPEAL (L) NO.13621 OF 2021
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INCOME TAX APPEAL (L) NO.13624 OF 2021
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INCOME TAX APPEAL (L) NO.13625 OF 2021
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INCOME TAX APPEAL (L) NO.13626 OF 2021
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INCOME TAX APPEAL (L) NO.13918 OF 2021
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INCOME TAX APPEAL (L) NO.14233 OF 2021
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INCOME TAX APPEAL (L) NO.14235 OF 2021
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INCOME TAX APPEAL (L) NO.14237 OF 2021
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INCOME TAX APPEAL (L) NO.14267 OF 2021
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INCOME TAX APPEAL (L) NO.14492 OF 2021
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INCOME TAX APPEAL (L) NO.14511 OF 2021
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INCOME TAX APPEAL (L) NO.15274 OF 2021
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INCOME TAX APPEAL (L) NO.19033 OF 2021
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INCOME TAX APPEAL (L) NO.19035 OF 2021
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INCOME TAX APPEAL (L) NO.24605 OF 2021
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INCOME TAX APPEAL (L) NO.26221 OF 2021
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INCOME TAX APPEAL (L) NO.26226 OF 2021
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INCOME TAX APPEAL (L) NO.26229 OF 2021
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INCOME TAX APPEAL (L) NO.26236 OF 2021
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INCOME TAX APPEAL (L) NO.26238 OF 2021
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INCOME TAX APPEAL NO.1009 OF 2022
WITH
INCOME TAX APPEAL (L) NO.28621 OF 2021
WITH
INCOME TAX APPEAL (L) NO.28664 OF 2021
WITH
INCOME TAX APPEAL (L) NO.28666 OF 2021
WITH
INCOME TAX APPEAL (L) NO.28668 OF 2021
WITH
INCOME TAX APPEAL (L) NO.30146 OF 2021
WITH
INCOME TAX APPEAL (L) NO.30232 OF 2021
WITH
INCOME TAX APPEAL NO.1002 OF 2022
WITH
INCOME TAX APPEAL (L) NO.30237 OF 2021
WITH
INCOME TAX APPEAL (L) NO.30260 OF 2021
WITH
INCOME TAX APPEAL (L) NO.30279 OF 2021
WITH
INCOME TAX APPEAL (L) NO.30294 OF 2021
WITH
INCOME TAX APPEAL (L) NO.31361 OF 2021
WITH
INCOME TAX APPEAL (L) NO.31375 OF 2021
WITH
INCOME TAX APPEAL (L) NO.31670 OF 2021
WITH
INCOME TAX APPEAL (L) NO.31672 OF 2021

WITH
INCOME TAX APPEAL (L) NO.31676 OF 2021

Mr. Shyam Walve for Appellant
Ms Namrata Kasale a/w Ms Rashmi Vyas for Respondent in ITXA/1010/2022 and ITXA/1018/2022
Ms Aasifa Khan for Respondent in ITXAL/6093/2021, ITXAL/13560/2021, ITXAL/13621/2021 and ITXAL/13625/2021
Mr Nishit M Gandhi a/w Ms Akshita Bhandari for Respondent in ITXAL/10022/2021
Mr Jitendra Singh a/w Ms Neha Paranjpe and Mr Om Kandalkar for Respondent in ITXAL/10659/2021 and ITXAL/10660/2021
Mr Sameer Dalal for Respondent in ITXAL/12487/2021
Ms Rutuja N Pawar a/w Ms Hetal Laghave for Respondent in ITXAL/14267/2021, ITXAL/26226/2021, ITXAL/26229/2021 and ITXAL/26238/2021.

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 9th MARCH 2022

P.C. :

1 Mr. Walve states that the proposed substantial question of law in these appeals are squarely covered in the order 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. J. JAMADAR, 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