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

INCOME TAX APPEAL NO.3179 OF 2018

Pr. Commissioner of Income Tax – 2, Thane ....Appellant

V/s.

P.S. Engineers and Fabricators ....Respondent

WITH
INCOME TAX APPEAL NO.911 OF 2019
WITH
INCOME TAX APPEAL NO.1287 OF 2019
WITH
INCOME TAX APPEAL NO.980 OF 2019
WITH
INCOME TAX APPEAL NO.957 OF 2019
WITH
INCOME TAX APPEAL NO.2032 OF 2019
WITH
INCOME TAX APPEAL NO.1989 OF 2019
WITH
INCOME TAX APPEAL NO.1048 OF 2019
WITH
INCOME TAX APPEAL NO.958 OF 2019
WITH
INCOME TAX APPEAL NO.897 OF 2019
WITH
INCOME TAX APPEAL NO.2030 OF 2019
WITH
INCOME TAX APPEAL NO.1173 OF 2019
WITH
INCOME TAX APPEAL NO.1239 OF 2019
WITH
INCOME TAX APPEAL NO.2595 OF 2019
WITH
INCOME TAX APPEAL NO.1787 OF 2019
WITH
INCOME TAX APPEAL NO.1574 OF 2019
WITH
INCOME TAX APPEAL NO.2016 OF 2019
WITH
INCOME TAX APPEAL NO.2018 OF 2019
WITH
INCOME TAX APPEAL NO.2092 OF 2019

This order has been modified by speaking to the minutes of the order dated 05.03.2022.

Gauri Gaekwad

WITH
INCOME TAX APPEAL NO.1980 OF 2019
WITH
INCOME TAX APPEAL NO.2245 OF 2019
WITH
INCOME TAX APPEAL NO.2843 OF 2019
WITH
INCOME TAX APPEAL NO.2787 OF 2019
WITH
INCOME TAX APPEAL NO.2041 OF 2018
WITH
INCOME TAX APPEAL NO.2636 OF 2018
WITH
INCOME TAX APPEAL NO.2469 OF 2019
WITH
INCOME TAX APPEAL NO.1985 OF 2019
WITH
INCOME TAX APPEAL NO.2015 OF 2019
WITH
INCOME TAX APPEAL NO.2024 OF 2019
WITH
INCOME TAX APPEAL NO.2069 OF 2019
WITH
INCOME TAX APPEAL (L) NO.1170 OF 2019
WITH
INTERIM APPLICATION NO.1858 OF 2021
IN
INCOME TAX APPEAL (L) NO.1170 OF 2019
WITH
INCOME TAX APPEAL NO.2164 OF 2019
WITH
INCOME TAX APPEAL NO.740 OF 2020
WITH
INCOME TAX APPEAL NO.2624 OF 2019
WITH
INCOME TAX APPEAL NO.1913 OF 2019
WITH
INCOME TAX APPEAL NO.2256 OF 2019
WITH
INCOME TAX APPEAL (L) NO.19813 OF 2021
WITH
INCOME TAX APPEAL NO.1831 OF 2019
WITH
INCOME TAX APPEAL NO.167 OF 2019

WITH
INCOME TAX APPEAL NO.3004 OF 2018
WITH
INCOME TAX APPEAL NO.2970 OF 2018
WITH
INCOME TAX APPEAL NO.616 OF 2019
WITH
INCOME TAX APPEAL NO.533 OF 2019
WITH
INCOME TAX APPEAL NO.3129 OF 2018
WITH
INCOME TAX APPEAL NO.3281 OF 2018
WITH
INCOME TAX APPEAL NO.3293 OF 2018
WITH
INCOME TAX APPEAL NO.3224 OF 2018
WITH
INCOME TAX APPEAL NO.149 OF 2019
WITH
INCOME TAX APPEAL NO.90 OF 2019
WITH
INCOME TAX APPEAL NO.366 OF 2019

Mr. Sham V. Walve for appellant in all appeals.
Mr. Ashwin Jain i/b. Mr. Devendra Jain for respondent in ITXA/1287/2019, ITXA/980/2019, ITXA/957/2019, ITXA/2032/2019, ITXA/1989/2019 and ITXA/1048/2019.
Mr. Durgaprasad Poojari i/b. PDS Legal for respondent in ITXA/2843/2019.
Ms. Aasifa Khan for respondent in ITXAL/1170/2019.

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ.
DATED : 25th FEBRUARY 2022

P.C. :

1 Mr. Walve seeks leave of the Court to withdraw the Income Tax Appeal No.1831 of 2019 since the assessee has settled the matter under the Direct Tax Vivad Se Vishwas Act.

2 Accordingly appeal dismissed as withdrawn. Refund, if any, of

court fees in accordance with rules.

3 As regards the remaining appeals, substantial questions of law have been proposed in those appeals and Mr. Walve states that the issue is squarely covered in the order dated 11th February 2019 passed by this Court in Income Tax Appeal No.1004 of 2016 and in the order dated 15th July 2019 passed by this Court in Income Tax Appeal No.413 of 2017.

4 Therefore, all appeals stand disposed. Interim application, if any, also stands disposed.

(N.J. JAMADAR, J.) **(K.R. SHRIRAM, J.)**

This order has been modified by speaking to the minutes of the order dated 05.03.2022.

Gauri Gaekwad