

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

INCOME TAX APPEAL NO.707 OF 2022

Principal Commissioner of Income Tax – 19Appellant

V/s.

Regal Sales CorporationRespondent

WITH

INCOME TAX APPEAL NO.607 OF 2021

Principal Commissioner of Income Tax – 19Appellant

V/s.

Omkar Metal & Alloys CorporationRespondent

WITH

INCOME TAX APPEAL NO.542 OF 2021

Principal Commissioner of Income Tax – 19Appellant

V/s.

Omkar Metal & Alloys CorporationRespondent

WITH

INCOME TAX APPEAL NO.409 OF 2021

Principal Commissioner of Income Tax – 19Appellant

V/s.

Omkar Metal & Alloys CorporationRespondent

WITH

INCOME TAX APPEAL NO.635 OF 2021

Principal Commissioner of Income Tax – 19Appellant

V/s.

Omkar Metal & Alloys CorporationRespondent

WITH

INCOME TAX APPEAL NO.611 OF 2021

Principal Commissioner of Income Tax – 19Appellant

V/s.

Omkar Metal & Alloys CorporationRespondent

WITH

INCOME TAX APPEAL NO.658 OF 2022

Principal Commissioner of Income Tax – 19Appellant

V/s.

Vilayti Tube India

....Respondent

**WITH
INCOME TAX APPEAL NO.652 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Sterling Steel Industries

....Respondent

**WITH
INCOME TAX APPEAL NO.410 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Jaydeep Metals and Tubes

....Respondent

**WITH
INCOME TAX APPEAL NO.846 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Vilayti Tube India

....Respondent

**WITH
INCOME TAX APPEAL NO.649 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Vilayti Tube India

....Respondent

**WITH
INCOME TAX APPEAL NO.154 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Harakchand Tikamchand Sanghvi

....Respondent

**WITH
INCOME TAX APPEAL NO.145 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Harakchand Tikamchand Sanghvi

....Respondent

**WITH
INCOME TAX APPEAL NO.684 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Jay Jyoti SteelRespondent

**WITH
INCOME TAX APPEAL NO.763 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Sawalchand B. SanghviRespondent

**WITH
INCOME TAX APPEAL NO.737 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Kailash Ghewarchand JainRespondent

**WITH
INCOME TAX APPEAL NO.1224 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Mukesh Samrathmal JainRespondent

**WITH
INCOME TAX APPEAL NO.243 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Manjiram D. PatelRespondent

**WITH
INCOME TAX APPEAL NO.1174 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Manjiram D. PatelRespondent

**WITH
INCOME TAX APPEAL NO.1246 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Kundanmal Narayan SainiRespondent

WITH

INCOME TAX APPEAL NO.821 OF 2022

Principal Commissioner of Income Tax – 19Appellant

V/s.

Kundanmal Narayan SainiRespondent

WITH**INCOME TAX APPEAL NO.1247 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Mehta Steel HouseRespondent

WITH**INCOME TAX APPEAL NO.417 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Kundanmal Narayan SainiRespondent

WITH**INCOME TAX APPEAL NO.152 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rajnish Madan MehraRespondent

WITH**INCOME TAX APPEAL NO.1194 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Mafatlal H. Bothra HUFRespondent

WITH**INCOME TAX APPEAL NO.1113 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Juneja GlobalRespondent

WITH**INCOME TAX APPEAL NO.1120 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rajnish Madan MehraRespondent

**WITH
INCOME TAX APPEAL NO.562 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Shrenik C. JainRespondent

**WITH
INCOME TAX APPEAL NO.1170 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rajesh M. ChauhanRespondent

**WITH
INCOME TAX APPEAL NO.482 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Royal MetalsRespondent

**WITH
INCOME TAX APPEAL NO.666 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Shyamsundar P. Chauhan Prop. Pratap SteelRespondent

**WITH
INCOME TAX APPEAL NO.1226 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Ramesh HUFRespondent

**WITH
INCOME TAX APPEAL NO.838 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Sunita Ankush KuraleRespondent

**WITH
INCOME TAX APPEAL NO.699 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Shrenik C. JainRespondent

**WITH
INCOME TAX APPEAL NO.765 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rajendra Narsinghmal Sanghvi HUFRespondent

**WITH
INCOME TAX APPEAL NO.744 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rajeev Bheekhiprasad GuptaRespondent

**WITH
INCOME TAX APPEAL NO.830 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rishabh Steel CentreRespondent

**WITH
INCOME TAX APPEAL NO.811 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rajesh B. JainRespondent

**WITH
INCOME TAX APPEAL NO.1264 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Pawan Kumar Nagaraj MehtaRespondent

**WITH
INCOME TAX APPEAL NO.1227 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Pawan Kumar Nagaraj MehtaRespondent

**WITH
INCOME TAX APPEAL NO.403 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rohinton Cyrus MalesraRespondent

**WITH
INCOME TAX APPEAL NO.1250 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Pawan Kumar Nagaraj MehtaRespondent

**WITH
INCOME TAX APPEAL NO.660 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Rishabh Steel CentreRespondent

**WITH
INCOME TAX APPEAL NO.1242 OF 2021**

Principal Commissioner of Income Tax – 19Appellant

V/s.

New Look Brassiere Co.Respondent

**WITH
INCOME TAX APPEAL NO.721 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

A.J.M. and Co.Respondent

**WITH
INCOME TAX APPEAL NO.484 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Amit Mafatlal ShahRespondent

**WITH
INCOME TAX APPEAL NO.480 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Amit Mafatlal ShahRespondent

**WITH
INCOME TAX APPEAL NO.406 OF 2022**

Principal Commissioner of Income Tax – 19Appellant

V/s.

Amit Mafatlal Shah

....Respondent

**WITH
INCOME TAX APPEAL NO.824 OF 2022**

Principal Commissioner of Income Tax – 19

....Appellant

V/s.

Amit Mafatlal Shah

....Respondent

Mr. Sham Walve for appellant in all appeals.

Mr. Rahul Hakani for respondent in ITXA/1264/2021, 1227/2021 and 1250/2021.

Mr. Ruturaj Gurjar for respondent in ITXA/154/2022 AND 145/2022.

Ms. Aasifa Khan for respondent in ITXA/744/2022.

Ms. Namrata Kasale for respondent in ITXA/1242/2021.

**CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ.
DATED : 4th 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, 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.)

1. Income Tax Appeal No.1004 of 2016 & Connected appeals dated 11th February 2019
2. Income Tax Appeal No.413 of 2017 dated 15th July 2017