

- Chitra Sonawane

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

INCOME TAX APPEAL NO.1235 OF 2018

PR.Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Mahavir Construction .. Respondents.

WITH

INCOME TAX APPEAL NO.1078/2020

Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
Pravin V. Mehta .. Respondents.

WITH

INCOME TAX APPEAL NO.658/2019

Pr. Commissioner of Income Tax-30,Mumbai .. Appellant.
Vs.
Meditrin Instruments .. Respondents.

WITH

INCOME TAX APPEAL NO.660/2019

Pr. Commissioner of Income Tax-30,Mumbai .. Appellant.
Vs.
Meditrin Instruments .. Respondents.

WITH

INCOME TAX APPEAL NO.2987/2018

Pr. Commissioner of Income Tax-31,Mumbai .. Appellant.
Vs.
VNC Infraprojects .. Respondents.

WITH

INCOME TAX APPEAL NO.851/2022

Pr. Commissioner of Income Tax-25,Mumbai .. Appellant.
Vs.
Manoj D. Chitalia .. Respondents.

CHITRA
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SONAWANE

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WITH
INCOME TAX APPEAL NO.978/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Amrish Rubber Products	..	Respondents.

WITH
INCOME TAX APPEAL NO.2355/2019

Pr. Commissioner of Income Tax-25,Mumbai	..	Appellant.
Vs.		
Jai Pravin Gandhi	..	Respondents.

WITH
INCOME TAX APPEAL NO.1241/2018

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Ashok Kumar Rungta	..	Respondent.

WITH
INCOME TAX APPEAL NO.347/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Fancy Wear	..	Respondent.

WITH
INCOME TAX APPEAL NO.1656/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Fancy Wear	..	Respondent.

WITH
INCOME TAX APPEAL NO.346/2019

Pr. Commissioner of Income Tax-17,Mumbai	..	Appellant.
Vs.		
Amulakh H. Vora, Proprietor Manhar Trading Corp.	..	Respondent.

WITH
INCOME TAX APPEAL NO.153/2020

Pr. Commissioner of Income Tax-26,Mumbai	..	Appellant.
Vs.		
V. K. Trading Co.	..	Respondent.

WITH
INCOME TAX APPEAL NO.177/2020

Pr. Commissioner of Income Tax-26,Mumbai	..	Appellant.
Vs.		
V. K. Trading Co.	..	Respondent.

WITH
INCOME TAX APPEAL NO.758/2020

Pr. Commissioner of Income Tax-26, Mumbai	..	Appellant.
Vs.		
Datta Digamber Automobiles	..	Respondent.

WITH
INCOME TAX APPEAL NO.584/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Kumud Metal Foundry	..	Respondent.

WITH
INCOME TAX APPEAL NO.517/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Sirajuddin M. Siddiqui	..	Respondent.

WITH
INCOME TAX APPEAL NO.522/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Kumud Metal Foundry	..	Respondent.

WITH
INCOME TAX APPEAL NO.2059/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Kumud Metal Foundry	..	Respondent.

WITH
INCOME TAX APPEAL NO.1293/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Rakesh Praful Chandra Bhatt	..	Respondent.

**WITH
INCOME TAX APPEAL NO.3018/2018**

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Gajanan Builders	..	Respondent.

**WITH
INCOME TAX APPEAL NO.3158/2019**

Pr. Commissioner of Income Tax-26,Mumbai	..	Appellant.
Vs.		
Mohd.Arif H. Khan	..	Respondent.

**WITH
INCOME TAX APPEAL NO.3124/2019**

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Adarsh Kaul	..	Respondent

**WITH
INCOME TAX APPEAL NO.2493/2019**

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Trans Conduct (India)	..	Respondent

**WITH
INCOME TAX APPEAL NO.3058/2019**

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Trans Conduct (India)	..	Respondent

**WITH
INCOME TAX APPEAL NO.1437/2020**

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Goel Packaging	..	Respondent

WITH
INCOME TAX APPEAL NO.1174/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Goel Packaging	..	Respondent

WITH
INCOME TAX APPEAL NO.1101/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Goel Packaging	..	Respondent

WITH
INCOME TAX APPEAL NO.2929/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Goel Packaging	..	Respondent

WITH
INCOME TAX APPEAL NO.2950/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Chandan Jangid	..	Respondent

WITH
INCOME TAX APPEAL NO.2954/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Chandan Jangid	..	Respondent

WITH
INCOME TAX APPEAL NO.3003/2019

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Shreeram Engineers	..	Respondent

WITH
INCOME TAX APPEAL NO.140/2020

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Amit Bipin Mody	..	Respondent

WITH
INCOME TAX APPEAL NO.297/2021

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Laxmi Sanitary Engineers & Contracts	..	Respondent

WITH
INCOME TAX APPEAL NO.125/2020

Pr. Commissioner of Income Tax-31,Mumbai	..	Appellant.
Vs.		
Laxmi Sanitary Engineers & Contracts	..	Respondent

WITH
INCOME TAX APPEAL NO.124/2020

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Amit Bipin Mody	..	Respondent

WITH
INCOME TAX APPEAL NO.3119/2019

Pr. Commissioner of Income Tax-33,Mumbai	..	Appellant.
Vs.		
Ketan G. Badiani	..	Respondent

WITH
INCOME TAX APPEAL NO.3127/2019

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Amit Bipin Mody	..	Respondent

WITH
INCOME TAX APPEAL NO.3123/2019

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Amit Bipin Mody	..	Respondent

WITH
INCOME TAX APPEAL NO.155/2020

Pr. Commissioner of Income Tax-25	..	Appellant.
Vs.		
Amit B. Mody	..	Respondent

WITH
INCOME TAX APPEAL NO.3153/2019

Pr. Commissioner of Income Tax-25 .. Appellant.
Vs.

Amit B. Mody .. Respondent

INCOME TAX APPEAL NO.79/2020

Pr. Commissioner of Income Tax-26,Mumbai .. Appellant.
Vs.

Kavita Hule .. Respondent

**WITH
INCOME TAX APPEAL NO.1299/2020**

Pr. Commissioner of Income Tax-26 .. Appellant.
Vs.

Sehrullah K. Khan .. Respondent

WITH
INCOME TAX APPEAL NO.766/2020

Pr. Commissioner of Income Tax-31, Mumbai .. Appellant.
Vs.

Shrenik Steel Co. .. Respondent

WITH
INCOME TAX APPEAL NO.756/2020

Pr. Commissioner of Income Tax-31, Mumbai .. Appellant.
Vs.

Shrenik Steel Co. .. Respondent

**WITH
INCOME TAX APPEAL NO.1279/2020**

Pr. Commissioner of Income Tax-31 .. Appellant.
Vs.

Mukesh M. Parmar .. Respondent

**WITH
INCOME TAX APPEAL NO.2213/2019**

Pr. Commissioner of Income Tax-31, Mumbai .. Appellant.
Vs.

Laxmi Sanitary Engineers & Contracts .. Respondent

WITH
INCOME TAX APPEAL NO.2185/2019
Pr. Commissioner of Income Tax-31,Mumbai.. Appellant.
Vs.
Powerflex Industries .. Respondent

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Mr.Sham V. Walve for appellant in all appeals.
Mr. Ashok J. Patil for respondt. In ITXA 1235/2018.
Mr.Atul K. Jasani for Respdt. In ITXA no.2987/2018.
Mr. Jitendra Singh for Respdt. In ITXA 346/2019 and ITXA 648/2020.
Mr.Jas Sanghavi a/w Mr. Viraaaj Y. Bhate i/b PDS Legal for Respdt in ITXA no.347/2019.
Mr. Rahul K. Hakani for Respdt in ITXA/2493/2019 and ITXA 3058/2019.
Mr. Jas Sanghavi for Respdt. In ITXA-3127/2019, ITXA 3123/2019, ITXA/155/2020 and ITXA 3153/2019.

CORAM : K. R. SHRIRAM &
N.R. BORKAR, J.J.

DATED : 11TH 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 Vs. M/s. Mohommad Haji Adam & Co.*¹ and *Principal Commissioner of Income Tax, Central-4 Vs. M/s ParamshaktiDistributors 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.1004/2016 & connected appeals dated 11th February 2019
2 Income Tax Appeal No.413/2017 dated 15th July 2017