IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.3039 OF 2019

Pr. Commissioner of Income Tax-10 Mumbai ….Appellant

V/s.

Procter & Gamble Hygiene & Healthcare Ltd. …Respondent

WITH
INCOME TAX APPEAL NO.929 OF 2019

Pr. Commissioner of Income Tax-10 Mumbai ….Appellant

V/s.

Procter & Gamble Hygiene & Healthcare Ltd. …Respondent

WITH
INCOME TAX APPEAL NO.397 OF 2021

Pr. Commissioner of Income Tax-10 Mumbai ….Appellant

V/s.

Procter & Gamble Hygiene & Healthcare Ltd. …Respondent

WITH
INCOME TAX APPEAL NO.2110 OF 2019

Pr. Commissioner of Income Tax-10 Mumbai ….Appellant

V/s.

Prothious Engineering Services Pvt. Ltd. …Respondent

WITH
INCOME TAX APPEAL NO.367 OF 2021

Pr. Commissioner of Income Tax-10 Mumbai ….Appellant

V/s.

Prothious Engineering Services Pvt. Ltd. …Respondent

Mr. Akhileshwar Sharma for Appellant in all Appeals
Mr. B. S. Yewale i/b Rajesh Shah & Co. for Respondent in ITXA/3039/2019
Mr. Harsh Kapadia for Respondent in ITXA/929/2019 & ITXA/397/2021
Mr. Abhishek Tilak for Respondent in ITXA/2110/2019 & ITXA/367/2021

CORAM : K.R. SHRIRAM &
N.J. JAMADAR, JJ
DATED : 21st FEBRUARY 2022

P.C. :

1 Not on board. Upon mentioning taken on board.

2 Mr. Sharma states that the proposed substantial questions of law are covered by judgment of the Apex Court in ***Deputy Commissioner of Income Tax Vs. Pepsi Foods Ltd.,***[1] and therefore, these appeals could be disposed.

3 Accordingly, appeals stand disposed.

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

1. (2021) 126 taxmann.com 69 (SC)