

- 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  
SANJAY  
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

.....

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 : 11<sup>TH</sup> 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.*<sup>1</sup> and *Principal Commissioner of Income Tax, Central-4 Vs. M/s ParamshaktiDistributors Pvt. Ltd.*<sup>2</sup> and therefore, the appeals could be disposed.
2. Accordingly, all appeals disposed.

(N.R. BORKAR, J.)

(K.R. SHRIRAM, J.)

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1 Income Tax Appeal no.1004/2016 & connected appeals dated 11<sup>th</sup> February 2019  
2 Income Tax Appeal No.413/2017 dated 15<sup>th</sup> July 2017