MEERA MAHESH JADHAV
Digitally signed by MEERA MAHESH JADHAV
Date: 2022.03.29 16:07:39 +0530

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

INCOME TAX APPEAL NO. 1293 OF 2019

The Pr .Commissioner of Income Tax -19 Mumbai ….Appellant

V/s.

Haresh Sohanraj Jain …Respondent

WITH
INCOME TAX APPEAL NO. 2495 OF 2019
WITH
INCOME TAX APPEAL NO. 2496 OF 2019
WITH
INCOME TAX APPEAL NO. 1206 OF 2019
WITH
INCOME TAX APPEAL NO. 2217 OF 2019
WITH
INCOME TAX APPEAL NO. 3106 OF 2019
WITH
INCOME TAX APPEAL NO. 120 OF 2020
WITH
INCOME TAX APPEAL NO. 187 OF 2020
WITH
INCOME TAX APPEAL NO. 2365 OF 2019
WITH
INCOME TAX APPEAL NO. 2492 OF 2019
WITH
INCOME TAX APPEAL NO. 2034 OF 2019
WITH
INCOME TAX APPEAL NO. 527 OF 2020
WITH
INCOME TAX APPEAL NO. 640 OF 2020
WITH
INCOME TAX APPEAL NO. 231 OF 2020
WITH
INCOME TAX APPEAL NO. 383 OF 2020
WITH
INCOME TAX APPEAL NO. 1987 OF 2019
WITH
INCOME TAX APPEAL NO. 1995 OF 2019
WITH
INCOME TAX APPEAL NO. 2056 OF 2019

WITH
INCOME TAX APPEAL NO. 2178 OF 2019
WITH
INCOME TAX APPEAL NO. 2025 OF 2019
WITH
INCOME TAX APPEAL NO. 915 OF 2020
WITH
INCOME TAX APPEAL NO. 632 OF 2020
WITH
INCOME TAX APPEAL NO. 2275 OF 2019
WITH
INCOME TAX APPEAL NO. 2022 OF 2019
WITH
INCOME TAX APPEAL NO. 2188 OF 2019
WITH
INCOME TAX APPEAL NO. 930 OF 2020
WITH
INCOME TAX APPEAL NO. 483 OF 2020
WITH
INCOME TAX APPEAL NO. 643 OF 2020
WITH
INCOME TAX APPEAL NO. 729 OF 2020
WITH
INCOME TAX APPEAL NO. 3120 OF 2019
WITH
INCOME TAX APPEAL NO. 69 OF 2020
WITH
INCOME TAX APPEAL NO. 735 OF 2020
WITH
INCOME TAX APPEAL NO. 1976 OF 2019
WITH
INCOME TAX APPEAL NO. 11 OF 2021
WITH
INCOME TAX APPEAL NO. 2136 OF 2019
WITH
INCOME TAX APPEAL NO. 2141 OF 2019
WITH
INCOME TAX APPEAL NO. 2177 OF 2019
WITH
INCOME TAX APPEAL NO. 2276 OF 2019
WITH
INCOME TAX APPEAL NO. 183 OF 2020
WITH
INCOME TAX APPEAL NO. 2844 OF 2019
WITH

**INCOME TAX APPEAL NO. 2277 OF 2019
WITH
INCOME TAX APPEAL NO. 233 OF 2020
WITH
INCOME TAX APPEAL NO. 2457 OF 2019
WITH
INCOME TAX APPEAL NO. 2274 OF 2019
WITH
INCOME TAX APPEAL NO. 2303 OF 2019
WITH
INCOME TAX APPEAL NO. 2087 OF 2019
WITH
INCOME TAX APPEAL NO. 3175 OF 2019
WITH
INCOME TAX APPEAL NO. 3244 OF 2019
WITH
INCOME TAX APPEAL NO. 313 OF 2021
WITH
INCOME TAX APPEAL NO. 817 OF 2019
WITH
INCOME TAX APPEAL NO. 774 OF 2019
WITH
INCOME TAX APPEAL NO. 562 OF 2019
WITH
INCOME TAX APPEAL NO. 812 OF 2019
WITH
INCOME TAX APPEAL NO. 818 OF 2019
WITH
INCOME TAX APPEAL NO. 2610 OF 2019
WITH
INCOME TAX APPEAL NO. 1079 OF 2019**

Mr. Sham V. Walve for Appellant in all the appeals
Mr. Jitendra Singh for Respondent in ITXA/3120/2019 & ITXA/1976/2019
Mr. Upendra Lokegaonkar i/b Mint & Confreres for Respondent in ITXA/1206/2019
Mr. Sameer Dalat for Respondent in ITXA/383/2020 & ITXA/735/2020
Mr. Ajay Sing for Respondent in ITXA/313/2021 & ITXA/2056/2019
Ms Aasifa Khan for Respondent in ITXA/2496/2019

**CORAM : K.R. SHRIRAM &
N.R. BORKAR, JJ
DATED : 28th MARCH 2022**

P.C. :

1. Mr. Walve states that the proposed substantial questions of law in these appeals are squarely covered in the order of ***The Principal Commissioner of Income Tax – 17 vs. M/s. Moammad Haji Adam & Co.***[1] and ***Principal Commissioner of Income Tax, Central – 4 vs. M/s. Paramshakti Distributors Pvt. Ltd.***[2] and therefore the appeals can be disposed.

2. Appeals accordingly disposed.

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

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