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

INCOME TAX APPEAL NO. 409 OF 2022

Pr. Commissioner of Income Tax-20,
Mumbai

....Appellant

V/s.
Santosh Ramesh Shah

...Respondent

Mr. Sham V. Walve for Appellant.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 11th MARCH, 2022

PC. :

1. Mr. Walve states that the proposed substantial questions of law in this appeal is 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 appeal can be disposed.

2. Appeal accordingly disposed.

(N. J. JAMADAR, 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