

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

INCOME TAX APPEAL NO. 965 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Mahasukhlal U. Doshi ...Respondent

WITH

INCOME TAX APPEAL NO. 858 OF 2021

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Satyanarayan C. Jakkul ...Respondent

WITH

INCOME TAX APPEAL NO. 643 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Kapil D. Mehta ...Respondent

WITH

INCOME TAX APPEAL NO. 1063 OF 2021

Principal Commissioner of Income Tax – 1
Thane ...Petitioner

Versus

Harshad Jayantilal Shah ...Respondent

WITH

INCOME TAX APPEAL NO. 633 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Kapil D. Mehta ...Respondent

WITH

INCOME TAX APPEAL NO. 947 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Harshad Jayantilal Shah ...Respondent

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WITH
INCOME TAX APPEAL NO. 674 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Milan Natwarlal Bhayani ...Respondent

WITH
INCOME TAX APPEAL NO. 148 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Pahadsingh L. Rajput ...Respondent

WITH
INCOME TAX APPEAL NO. 1199 OF 2021

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Asian Hardware and Tools ...Respondent

WITH
INCOME TAX APPEAL NO. 489 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Daniel Joseph Britto ...Respondent

WITH
INCOME TAX APPEAL NO. 346 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Pahadsingh L. Rajput ...Respondent

WITH
INCOME TAX APPEAL NO. 1245 OF 2021

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Perfect Engineers ...Respondent

WITH
INCOME TAX APPEAL NO. 710 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Petitioner

Versus

Technip Engineering Works Pvt. Ltd. ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 30651 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Gul Manoharlal Makhijani Prop. Of Poonam
Construction ...Respondent

WITH
INCOME TAX APPEAL NO. 30662 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Eminent Gas Technologies Pvt. Ltd. ...Respondent

WITH
INCOME TAX APPEAL NO. 133 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Eminent Gas Technologies Pvt. Ltd. ...Respondent

WITH
INCOME TAX APPEAL NO. 131 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Pradeep Bhaskar Sakpale ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 30723 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Bharat Food Products ...Respondent

WITH
INCOME TAX APPEAL NO. 963 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Shree Balaji Processors ...Respondent

WITH
INCOME TAX APPEAL NO. 973 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Sreekumar Janardhan Unnithan ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 30977 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Harshad Jayantilal Shah ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 30981 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Asifa Irfan Dhole ...Respondent

WITH
INCOME TAX APPEAL NO. 351 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Rupesh P. Shah ...Respondent

WITH
INCOME TAX APPEAL NO. 354 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Sunil Y. Bhiwandikar ...Respondent

WITH
INCOME TAX APPEAL NO. 532 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Sreekumar Janardhan Unnithan ...Respondent

WITH
INCOME TAX APPEAL NO. 958 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Paras Ramniklal Shah ...Respondent

WITH
INCOME TAX APPEAL NO. 955 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Petitioner

Versus
Kumary C. Warriar ...Respondent

WITH
INCOME TAX APPEAL NO. 539 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Paras Ramniklal Shah ...Respondent

WITH
INCOME TAX APPEAL NO. 244 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Yogesh Amrutlal Doshi ...Respondent

WITH
INCOME TAX APPEAL NO. 325 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Laxmikant Asubhai Gala ...Respondent

WITH
INCOME TAX APPEAL NO. 679 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Aviditya Chemicals and Pharmaceuticals ...Respondent

WITH
INCOME TAX APPEAL NO. 338 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Vikas Ganpat Mane ...Respondent

WITH
INCOME TAX APPEAL NO. 330 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Vikas Ganpat Mane ...Respondent

WITH
INCOME TAX APPEAL NO. 964 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Vikas Ganpat Mane ...Respondent

WITH
INCOME TAX APPEAL NO. 959 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Kampurath Siva Sankar Das ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31635 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Mahes C. Pednekar ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31638 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Mahes C. Pednekar ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31650 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
DC Engineers Pvt. Ltd. ...Respondent

WITH
INCOME TAX APPEAL NO. 676 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Five Nine Footwear ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31685 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Pankaj M. Jeerwala ...Respondent

WITH
INCOME TAX APPEAL NO. 957 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Surendrakumar Mangturam Sharma ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31704 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Eshita Rubber Pvt. Ltd. ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31743 OF 2021
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Girijashankar Biswamber Choudhary ...Respondent

WITH
INCOME TAX APPEAL NO. 962 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Five Nine Footwear ...Respondent

WITH
INCOME TAX APPEAL NO. 952 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Mahasukhlal U. Doshi ...Respondent

WITH
INCOME TAX APPEAL NO. 975 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Girijashankar Bishwamber Choudhary ...Respondent

WITH
INCOME TAX APPEAL NO. 555 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Majum Enterprises ...Respondent

WITH
INCOME TAX APPEAL NO. 947 OF 2022
Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus
Shree Sadgurukrupa Construction ...Respondent

WITH
INCOME TAX APPEAL NO. 953 OF 2022

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Mahasukhlal U. Doshi, Prop The Asian
Engg. Co. ...Respondent

WITH
INCOME TAX APPEAL (L) NO. 31870 OF 2021

Principal Commissioner of Income Tax – 1
Thane ...Appellant

Versus

Eshita Rubber Pvt. Ltd. ...Respondent

Mr. Sham Walve, for the Appellant in all appeals.
Ms. Ruchi Rahod, i/b Mr. Manohar Samal, for Respondent in
ITXA/325/2022.

CORAM: K. R. SHRIRAM &
N. J. JAMADAR, JJ
DATED: 4th MARCH, 2022

PC:-

1. Mr. Walve states that all these appeals are covered by an order dated 11th February 2019 of this Court in Income Tax Appeal No.1004 of 2016 and others and order dated 15th July 2019 in Income Tax Appeal No.4138 of 2017 of this Court and, therefore, nothing survives in these appeals.
2. Appeals are disposed.

[N. J. JAMADAR, J.]

[K. R. SHRIRAM, J.]