

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INTERIM APPLICATION NO.2075 OF 2019  
IN  
INCOME TAX APPEAL NO.3189 OF 2018**

Pr. Commissioner of Income Tax – 17 ....Applicant/Appellant

V/s.

Hitesh H. Shah ....Respondent

Mr. Suresh Kumar for applicant/appellant.  
None for respondent.

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**CORAM : K.R. SHRIRAM &  
N.J. JAMADAR, JJ.  
DATED : 25<sup>th</sup> FEBRUARY 2022**

**P.C. :**

1            Heard Mr. Suresh Kumar and also considered the reasons given in the interim application. For reasons mentioned therein, the delay is condoned. Appeal restored to file.

2            As regards substantial questions of law proposed in the appeal, Mr. Suresh Kumar states that the issue is squarely covered in the order dated 11<sup>th</sup> February 2019 passed by this Court in Income Tax Appeal No.1004 of 2016 and in the order dated 15<sup>th</sup> July 2019 passed by this Court in Income Tax Appeal No.413 of 2017.

3            Therefore, interim application as well as appeal stand disposed.

**(N.J. JAMADAR, J.)**

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