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

**INTERIM APPLICATION NO.951 OF 2023**
**IN**
**INCOME TAX APPEAL NO.2438 OF 2022**

Rashmi Ameya Developers Housing &
Estate Realtors Pvt. Ltd. …Applicant/Appellant
V/s.
Assistant Commissioner of Income Tax
Central Circle -3, Thane. …Respondent

…

Mr. J. D. Mistri, Senior Advocate, a/w Madhur Agrawal i/b. Atul K. Jasani for applicant/appellant.

Mr. Suresh Kumar for respondent.

…

**CORAM : DHIRAJ SINGH THAKUR AND**
**KAMAL KHATA, JJ.**

**DATED : 3RD APRIL 2023.**

**P.C. :**

1. Present appeal under Section 260A of the Income Tax Act, 1961 has been filed against the order passed by the Income Tax Appellate Tribunal, Bench 'D', Mumbai, in ITA No.1992/MUM/2020 for the Assessment Year 2013-14.

2. We have heard the learned counsel for the parties.

3. We admit the petition on the following substantial questions of law;

> *"(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that an amount not recorded in the books of accounts of the appellant would be regarded as income in the year of receipt, even though the amount has admittedly been received as advance?*
>
> *(ii) Whether on the facts and circumstances of the case and in law, the Tribunal was justified in holding that the method of accounting consistently followed by the assessee will not be applicable to the case of any receipt which is not entered in the books of accounts of the appellant?*
>
> *(iii) Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in refusing to admit the additional evidence, which clearly shows double taxation by the revenue of the same income?*
>
> *(iv) Whether on the facts and circumstances of the case and in law, the Tribunal was justified in*

*holding that there was no enchancement of income, even though the taxable income had increased pursuant to the order passed after giving effect to the directions of the Commissioner of Income Tax (Appeals)?"*

4. The registry is directed to communicate this order to the Tribunal. This would enable the Tribunal to keep papers and proceedings relating to the present appeal available, to be produced when sought for by the Court.

5. The appeal be listed in due course.

6. No case is made out for granting any relief in Interim Application. Hence, the Interim Application is dismissed.

**(KAMAL KHATA, J.)** **(DHIRAJ SINGH THAKUR, J.)**