

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

**INTERIM APPLICATION NO.949 OF 2023
IN
INCOME TAX APPEAL (L) NO.35766 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.1990/MUM/2020 for the Assessment Year 2011-12.

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?”

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. Interim Application having not been pressed, the same is infructuous. Accordingly, the Interim Application is disposed of as infructuous.

(KAMAL KHATA, J.)

(DHIRAJ SINGH THAKUR, J.)