

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

**INCOME TAX APPEAL NO. 302 OF 2018**

Commissioner of Income Tax (IT)-2

..... Appellant

Vs.

M/s. Dassault Systems Solidworks Corporation  
C/o BMR and Associates LLP

..... Respondent

Ms. Sushma Nagaraj a/w Ms. Kinjal Patel, for Appellant.  
Mr. Paras Savla a/w Mr. Pratik Poddar, for Respondents.

**CORAM:     K.R.SHRIRAM, J &  
                     FIRDOSH P. POONIWALLA, J.**

**DATED :     JUNE 28, 2023**

**P.C.**

1.     Ms. Nagaraj in all fairness, as an officer of the Court, submits that the issue in this appeal is squarely covered by the judgment of the Apex Court in<sup>1</sup> *Engineering Analysis Centre of Excellence Private Limited Vs. Commissioner of Income Tax and another*. At the same time, Ms. Nagaraj submits that there is a review petition pending in the Supreme Court and therefore, the Court may dispose the appeal with liberty to appellant to approach this Court to either revive the appeal or file a fresh appeal in case the review petition is allowed in favour of Revenue.

2.     Appeal disposed with liberty as prayed for.

**(FIRDOSH P. POONIWALLA, J)**

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

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1     (2022) 3 Supreme Court Cases 321