

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

INCOME TAX APPEAL NO. 2997 OF 2019

Pr. Commissioner of Income Tax-17 .. Appellant

v/s.

Saif Marine .. Respondent

...

Mr. Suresh Kumar, for the Appellant.

...

CORAM : K. R. SHRIRAM &
KAMAL KHATA, JJ.

DATED : 27TH SEPTEMBER 2023

P.C. :

1. The questions proposed relate to bogus purchases. The same are covered by the judgment of this Court in the case of *Nikunj Eximp Enterprises v/s. Commissioner of Income Tax*¹, the judgment of the Hon'ble Gujarat High Court in the case of *Commissioner of Income Tax v/s. Smith P. Sheth*² and also the judgment of this Court in the case of *Principal Commissioner of Income Tax-17 v/s. Mohommad Haji Adam & Co.*³
2. Appeal dismissed.

(KAMAL KHATA, J.)

(K.R. SHRIRAM, J.)

¹ 216 taxmann.com 171(Bom.)

² 356 ITR 451(Guj.)

³ [2019] 103 taxmann.com 459 (Bom.)