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

INCOME TAX APPEAL NO.1192 OF 2018

Pr.Commissioner of Income Tax-2

..... Appellant

Vs.

Dena Bank

..... Respondent

Mr.Suresh Kumar for the appellant

Mr.Atul K. Jasani a/w Ms.Arati Vissanji /b Mr.Sudhir Mehta for respondent

**WITH
INCOME TAX APPEAL NO.1683 OF 2018**

Pr.Commissioner of Income Tax-2

..... Appellant

Vs.

Central Bank of India

..... Respondent

Mr.Suresh Kumar for the appellant

Mr.Tejas Shah for respondent

**WITH
INCOME TAX APPEAL NO.1891 OF 2018**

Pr.Commissioner of Income Tax-2

..... Appellant

Vs.

Bank of India

..... Respondent

Mr.Suresh Kumar for the appellant

Mr.Atul K. Jasani for respondent

**WITH
INCOME TAX APPEAL NO.2040 OF 2019**

Pr.Commissioner of Income Tax-2

..... Appellant

Vs.

Bank of India

..... Respondent

Mr.Suresh Kumar for the appellant
Mr.Subhash Shetty for respondent

**WITH
INCOME TAX APPEAL NO.676 OF 2020**

Pr.Commissioner of Income Tax-2

..... Appellant

Vs.

Bank of India

..... Respondent

Mr.Suresh Kumar for the appellant
Mr.Subhash Shetty for respondent

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

DATED : 21st JULY 2023

P.C.

. Mr.Suresh Kumar in fairness states that questions of law as framed in these five Appeals are squarely covered by a judgment of this Court in *Commissioner of Income Tax-LTU v/s. Union Bank of India*¹.

2. Mr.Suresh Kumar states that number of identical matters have also been disposed subsequently relying on this judgment.

3. In these circumstances, five Appeals mentioned above are disposed.

(FIRDOSH P.POONTIWALLA, J.)

(K.R. SHRIRAM, J.)

1 [2019] 105 taxmann.com 253 (Bombay)