

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

WRIT PETITION NO. 1788 OF 2023

Mahesh Ranchhod DetrojaPETITIONER

V/S

Principal Commissioner Of Income Tax - 19,RESPONDENT
Mumbai

WITH

WRIT PETITION NO. 3713 OF 2023

Dhanera DiamondsPETITIONER

V/S

Principal Commissioner Of Income Tax -19,RESPONDENT
Mumbai

WITH

WRIT PETITION LODGING NO. 4904 OF 2024

Dhanera Ajbanis Leasing And Finance PrivatePETITIONER
Limited

V/S

Pr. Commissioner Of Income-tax 1, MumbaiRESPONDENT

WITH

WRIT PETITION NO. 152 OF 2024

Dhanera Diamond India Private LimitedPETITIONER

V/S

Principal Commissioner Of Income Tax -6,RESPONDENT
Mumbai

WITH
WRIT PETITION NO. 2854 OF 2023

Sunny Arvindbhai ShahPETITIONER
V/S
Principal Commissioner Of Income Tax - 19,RESPONDENT
Mumbai

WITH
WRIT PETITION NO. 4148 OF 2022

Ratnakala Exports Pvt LtdPETITIONER
V/S
Pr.commissioner Of Income Tax-5 And 4 Ors....RESPONDENT

WITH
WRIT PETITION NO. 3454 OF 2023

Arvindbhai Jayantilal ShahPETITIONER
V/S
Principal Commissioner Of Income Tax -19,RESPONDENT
Mumbai

WITH
WRIT PETITION NO. 2868 OF 2023

Ranchhod Kanjibhai DetrojaPETITIONER
V/S
Principal Commissioner Of Income Tax - 17,RESPONDENT
Mumbai

Mr Ravi Sawana a/w Ms Neha Sharma i/b Mr Sriram Sridharan
for Petitioner.

Mr Siddharth Chandrashekhar for the Respondents-Revenue in
WP/1788/2023, WP/3713/2023, WP/2854/2023 and

WP/3454/2023.

Mr Suresh Kumar for Respondents in WP/4148/2022.

Ms Shreya Singhi i/b Ms Sushma Nagaraj for
Respondents-Revenue in WP/2868/2023.

Mr Akhileshwar Sharma for Respondents-Revenue in
WP/152/2024.

CORAM : **HON'BLE SHRI JUSTICE K.R. SHRIRAM &
HON'BLE JUSTICE DR. NEELA KEDAR
GOKHALE, JJ**

DATE : **20th February, 2024**

P.C. :

S. O. to 22/02/2024 .

(ASSOCIATE)