Niti

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO.24/2024 WITH CROSS-OBJECTION NO.3057/2024(F), TAX APPEAL NO.20/2024 WITH CROSS-OBJECTION NO.3054/2024(F), TAX APPEAL NO.29/2024, 17/2024 WITH CROSS-OBJECTION NO.3059/2024(F), 25/2024 WITH CROSS-OBJECTION NO.3056/2024, 28/2024, 19/2024, 18/2024, 22/2024, 9/2024, 21/2024, CROSS-OBJECTION NO.3055/2024(F) IN TAX APPEAL NO.23/2024

TAX APPEAL NO.24/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT

Versus

M/S. CHOWGULE AND
COMPANY PVT. LTD. .... RESPONDENT

CROSS-OBJECTION NO.3057/2024(F)
IN
TAX APPEAL NO.20/2024

M/S. CHOWGULE AND
COMPANY PVT. LTD. ...APPELLANT

Versus

THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

TAX APPEAL NO.20/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT

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M/S. CHOWGULE AND
COMPANY PVT. LTD. .... RESPONDENT

CROSS-OBJECTION NO.3054/2024(F)
IN
TAX APPEAL NO.20/2024

M/S. CHOWGULE AND
COMPANY PVT. LTD. ...APPELLANT

Versus

THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

TAX APPEAL NO.29/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S. ZUARI AGRO
CHEMICALS LTD. .... RESPONDENT

TAX APPEAL NO.17/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S. CHOWGULE AND
COMPANY PVT. LTD. .... RESPONDENT

CROSS OBJECTION NO.3059/2024(F)
IN
TAX APPEAL NO.17/2024

M/S. CHOWGULE AND
COMPANY PVT. LTD. ...APPELLANT
Versus
THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

TAX APPEAL NO.25/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S. CHOWGULE AND
COMPANY PVT. LTD. .... RESPONDENT

CROSS OBJECTION NO.3056/2024(F)
IN
TAX PPEAL NO.25/2024

M/S. CHOWGULE AND
COMPANY PVT. LTD. ...APPELLANT
Versus
THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

TAX APPEAL NO.28/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
ZUARI AGRO CHEMICAL
LTD. .... RESPONDENT

TAX APPEAL NO.19/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S. COLORCON ASIA
PRIVATE LIMITED .... RESPONDENT

TAX APPEAL NO.18/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S COLORCON ASIA PVT.
LTD. .... RESPONDENT

TAX APPEAL NO.22/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S. CHOWGULE AND
COMPANY PVT. LTD. .... RESPONDENT

CROSS-OBJECTION NO.3053/2024 (F)
IN
TAX APPEAL NO.22/2024

M/S. CHOWGULE AND
COMPANY PVT. LTD ...APPELLANT
Versus
THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

TAX APPEAL NO.9/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
COLORCON ASIA PVT. LTD. .... RESPONDENT

TAX APPEAL NO.21/2024

THE PR. COMMISSIONER
OF INCOME TAX ...APPELLANT
Versus
M/S. CHOWGULE AND
COMPANY PVT. LTD. .... RESPONDENT

CROSS-OBJECTION NO.3058/2024(F)
IN
TAX APPEAL NO.21/2024

M/S. CHOWGULE AND

COMPANY PVT. LTD. ...APPELLANT
Versus
THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

AND
CROSS-OBJECTION NO.3055/2024(F)
IN
TAX APPEAL NO.23/2024

M/S. CHOWGULE AND
COMPANY PVT. LTD. THR.
POA SANDEEP DABHOLKAR ...APPELLANT
Versus
THE PR. COMMISSIONER
OF INCOME TAX .... RESPONDENT

Ms Amira Razaq, Standing Counsel for the Appellants in TXA Nos.24/2024, 20/2024, 29/2024, 17/2024, 25/202428/2024, 19/2024, 18/2024, 22/20249/2024 & 21/2024.
Mr Harsh Kapadia with Mr Jayant U. Karn, Advocates for the Appellants in XOB No.3057/2024(F), 3054/2024(F), 3059/2024(F), 3056/2024(F), 3053/2024(F), 3058/2024(F) & 3055/2024(F) and for Respondents in TXA Nos.17/2024, 20/2024, 21/2024, 22/2024, 24/2025 and 25/2024.
Mr Vishal Kalra (through V.C.), with Ms Singdha Gautam (through V.C.) and Ms Suprit Dessai, Advocate for Respondent Nos.9/2024, 18/2024 and 19/2024.
Mr Arjun Jain (through V.C.) with Ms Ketaki Pednekar, Advocates for Respondent Nos.28 and 29 of 2024.

CORAM : BHARATI DANGRE &
ASHISH S. CHAVAN, JJ.
DATE : 25th SEPTEMBER 2025

ORAL ORDER : *(Per Bharati Dangre, J.)*

1. The appeals filed by the Revenue, having been admitted, are listed for hearing. The respective counsel representing the respondents/Assessee submit that they are ready to be relegated to the ITAT and are agreeable to the fact that the appeals can be decided by the Tribunal on its merits.

2. Ms Amira Razaq, appearing for the Revenue, expresses her consent for remanding the matter but would submit that the appeals shall be decided on merits by keeping the rights and contentions of the respective parties open.

3. The respective counsel representing the Assessee are, however, agreeable to have the appeals heard on merits as the Tribunal had merely pronounced upon the technical aspect of the matter.

4. In the wake of the aforesaid statement, the respective appeals are remanded back to the ITAT, Panaji Bench with a direction to the Tribunal to adjudicate the matters on merits without looking into the technical objections of the issue of Document Identification Number (DIN).

ASHISH S. CHAVAN, J. **BHARATI DANGRE, J.**