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

INCOME TAX APPEAL(IT) NO. 203 OF 2024

Pr Commissioner of Income Tax
Central – 1, Mumbai ...Appellant
Versus
Jay Ketan Parikh ...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 205 OF 2024**

Principal Commissioner of Income Tax 6,
Mumbai ...Appellant
Versus
Kl Crescent Infrastructure Pvt. Ltd.
AY 2011-12 ITA No 3242/mum/2022 ...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 221 OF 2024**

Pr Commissioner Of Income Tax Exemptions,
Mumbai ...Petitioner
Versus
Institute Of Chemical Technology
AY 2008-09 Pan AARTI495J ...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 668 OF 2024**

Pr Commissioner Of Income Tax- 1, Thane ...Petitioner
Versus
Tarangan II CHSL AY 2014-15
ITA 365/Mum/2023 ...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 694 OF 2024**

Pr Commissioner Of Income Tax 3, Mumbai ...Petitioner
Versus
Reliance Industrial Investment And
Holding Ltd. AY 2014-15 Pan AAACR5053R ...Respondent

Ms. Shradha Worlikar, i/b. Akhileshwar Sharma for Appellant.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 16 October 2025

P.C.:-

1. Ms. Shradha Worlikar, appears on behalf of Mr. Sharma, learned counsel for the Appellant states that these matters fall within the exceptions carved out in the CBDT Circulars. However, Mr. Sharma is not available today to elaborate on this aspect.
2. Accordingly, we list these matters on **6 November 2025** for directions.

(Advait M. Sethna, J)

(M.S. Sonak, J.)