

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

**INCOME TAX APPEAL(IT) NO. 223 OF 2024**

|                            |               |
|----------------------------|---------------|
| Commissioner Of Income Tax | ...Appellant  |
| Versus                     |               |
| Ms Ameya Industries        | ...Respondent |

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**Ms. Swapna Gokhale**, for Appellant.

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

**DATED : 16 October 2025**

**P.C.:-**

1. Ms. Swapna Gokhale fairly accepts that this is a case of estimation of gross profit and therefore, considering the various orders made by this Court including the order dated 22 January 2025 disposing of ITXA No.517 of 2021 and ITXA No.528 of 2021, this Appeal could be disposed of as raising no substantial questions of law.
2. Accordingly, we dispose of this Appeal as it involves no substantial questions of law.

**(Advait M. Sethna, J)**

**(M.S. Sonak, J.)**