

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

INCOME TAX APPEAL(IT) NO. 392 OF 2024

Pr Commissioner Of Income Tax 19 MumbaiAPPELLANTS

V/S

Rakesh Shantilal Shah

....RESPONDENT

Mr. Akhileshwar Sharma (Through VC), for the Appellant

**Mr. Jas Sanghavi a/w. Ms. Linzy Sharan i/b. PDS Legal, for the
Respondent**

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE JUSTICE ADVAIT M. SETHNA, JJ**

DATE : 7th November, 2025

P.C. :

S. O. to 10/12/2025 .

(ASSOCIATE)