

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

INCOME TAX APPEAL NO.1008 OF 2024

Pr. Commissioner of Income Tax – Centra – 4 ...Appellant

Vs.

Nirav Sunil Gandhi

...Respondent

Mr. Suresh Kumar, for Appellant.

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

DATED : 19 November 2025

P.C.:-

1. Heard Mr Suresh Kumar, learned counsel for the Appellant and Mr. Joachim Saldanha, learned counsel for the Respondent.

2. The issue involved in this Appeal is squarely covered by the order we have made today disposing of ITXA No.976 of 2024 involving the same parties.

3. Therefore, by adopting the reasoning in our order disposing of ITXA No.976 of 2024, we dismiss this Appeal. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J.)