

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL(IT) NO. 54 OF 2024**

Pr Commissioner Of Income Tax Central 1 ...Appellant
Versus
Milan Kavin Parikh ...Respondent

Mr. Suresh Kumar, for Appellant.

Mr. Madhur Agrawal, i/b Mr. Atul K. Jasani, for Respondent.

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

DATED : 24 September 2025

P.C.:-

1. This appeal relates to the penalty imposed upon the assessee. Mr. Agrawal points out that the quantum appeal, i.e., ITXA No. 1886 of 2022 is pending before a different bench. In our judgment, it will be appropriate that both the appeals to be heard by the same bench. This is because if the Court declines to admit the appeal against quantum, then, this appeal would be rendered infructuous.

2. Mr. Suresh Kumar will obtain appropriate orders for having both the appeals are heard by the same bench.

3. To enable him to do so, we adjourn this matter to 12th November 2025.

(Advait M. Sethna, J)

(M.S. Sonak, J.)