

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

INCOME TAX APPEAL 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, (VC) a/w Mr. Punit J. Shah i/b. Mr. Atul
K. Jasani for Respondent.

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

DATED : 3 December 2025

P.C.:-

1. Heard the learned counsel for the parties.
2. The learned counsel for the parties state that the quantum appeal i.e. ITXA/1827/2022 has been dismissed by the Coordinate Bench of this Court by order of 25 November 2025.
3. Therefore, considering the order dismissing ITXA/1827/2022, even this Appeal, which relates only to penalty, will have to be dismissed and is hereby dismissed.

(Advait M. Sethna, J)

(M.S. Sonak, J.)