

Chaitanya

CHAITANYA
ASHOK
JADHAV

Digitally signed by
CHAITANYA ASHOK
JADHAV
Date: 2025.10.16
18:02:29 +0530

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

INCOME TAX APPEAL NO. 82 OF 2024

Pr. Commissioner of Income Tax ... Appellant
Central 1

Versus

Saunak Jitendra Parikh ... Respondent

Mr. Suresh Kumar, for Appellant.

Mr. P. J. Pardiwalla, Senior Advocate a/w Mr. Madhur
Agrawal i/b Mr. Atul K. Jasani, for Respondent.

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

DATED : 15 October 2025

PC:-

1. Learned counsel for the parties point out that this Appeal is concerned with the penalty. They also point out that the penalty was deleted because the Assessee's Appeal on the issue of quantum was allowed. They further point out that the Revenue has filed Income Tax Appeal No. 931 of 2023 to challenge the ITAT's Order on quantum. Accordingly, they submit that it would be appropriate if both the Appeals are heard together, or this Appeal is heard after the Revenue's Appeal on quantum is decided one way or the other.

2. We believe that it would be better if both the Appeals are heard together, because the outcome in Income Tax

Appeal No. 931 of 2023 is bound to impact the outcome in this Appeal.

3. Accordingly, we adjourn this matter to 26 November 2025, to enable the Appellant to obtain appropriate orders for hearing of both these Appeals by one and the same bench.

(Advait M. Sethna, J)

(M.S. Sonak, J)