

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

INCOME TAX APPEAL(IT) NO. 15 OF 2024

Pr Commissioner Of Income Tax Central - 2 ...Appellant
Versus
Atul A Sanghvi ...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 18 OF 2024**

Pr Commissioner Of Income Tax Central - 2 ...Appellant
Versus
Atul A Sanghvi ...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 95 OF 2024**

Pr Commissioner Of Income Tax Central - 2 ...Appellant
Versus
Atul A Sanghvi ...Respondent

Mr. N.C. Ranganayakulu, for Appellant.

Mr. Gautam Thacker, a/w Sneha Agicha i/b. D.M. Harish &
Co. for Respondents.

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

DATED : 24 September 2025

PC.:-

1. The learned counsel for the parties agree that the issue involved in these Appeals is the same as was involved in

Income Tax Appeal No.5 of 2024.

2. Therefore, by adopting reasoning in our order disposing of Income Tax Appeal No.5 of 2024 we dismiss these three Appeals as raising no substantial question of law.

(Advait M. Sethna, J)

(M.S. Sonak, J.)