

Sayali

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

INCOME TAX APPEAL NO. 252 OF 2024

**SAYALI
DEEPAK
UPASANI**

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UPASANI
Date: 2025.12.11
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Pr. Commissioner of Income Tax ...Appellant
Central 3

Versus

RPS Infra Projects Pvt Ltd ...Respondent

AND

INCOME TAX APPEAL NO. 253 OF 2024

Pr. Commissioner of Income Tax ...Appellant
Central 3

Versus

RPS Infra Projects Pvt Ltd ...Respondent

Ms. Swapna Gokhale, for Appellant

Ms. Bhagrati Sahu i/b UBR Legal, for Respondents.

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

DATED: 10 DECEMBER 2025

PC:-

1. Heard the learned Counsel for the parties.
2. The learned Counsel for the parties fairly submit that the issue raised in these Petitions stands covered by our order of 12 November 2025 disposing of ITXA No. 739 of 2024. The ITXA No. 739 of 2024 concerns the same Assessee but the issue involved concerned different assessment year 2018-2019 and the assessment year in these Appeals is 2016-2017.

3. Therefore, for the reasons set out in our order of 12 November 2025, we dismiss these Appeals without any order as to costs.

(Advait M. Sethna, J)

(M.S. Sonak, J)