

Pallavi

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

INCOME TAX APPEAL NO.297 OF 2025

Pr. Commissioner of Income Tax -4	...Appellant
Versus	
Ajmera Pharmasure Ltd.	...Respondent

Mr. Suresh Kumar, for Appellant.

Mr. Dinkle H. Hariya i/b. Rashmi Vyas, for Respondent.

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

DATED : 19 November 2025

P.C.:-

1. Heard the learned counsel for the parties.
2. We are satisfied that the issues raised in this Appeal are covered by our order of 12 November 2025 disposing of ITXA No.211 of 2024 and order dated 19 November 2025 disposing of ITXA No.138 of 2025.
3. Besides, the issue also stands covered in view of the Assessee by the decision of the Supreme Court in the case of **Pr. Commissioner of Income Tax, Central-3 v. Abhisar Buildwell (P) Ltd.**¹
4. By adopting the reasoning in the aforesaid orders and by following the decision of the Hon'ble Supreme Court in the

¹ (2023) 149 taxmann.com 399 (SC)

case of **Abhisar Buildwell (P) Ltd.** (Supra), we dismiss this Appeal on the ground that it does not involve any substantial questions of law. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J.)