

Sayali

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

SAYALI
DEEPAK
UPASANI

INCOME TAX APPEAL NO. 662 OF 2024

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

Versus

Speco Infrastructure ...Respondent

AND

INCOME TAX APPEAL NO. 691 OF 2024

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

Versus

Speco Infrastructure ...Respondent

AND

INCOME TAX APPEAL NO.758 OF 2024

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

Versus

Saket Infraprojects Pvt Ltd ...Respondent

AND

INCOME TAX APPEAL NO. 914 OF 2025

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

Versus

Saket Infraprojects 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. The learned Counsel for the parties state that these Appeals can be disposed of since they are covered by our order of 12 November 2025 disposing of ITXA No. 739 of 2024.
2. Today, we have disposed of ITXA Nos. 252/2024 and 253/2024, relying upon the same order of 12 November 2025.
3. The learned Counsel submits that the Appeals concerned the same Assessee's or the same group of Assesseees. Only since the assessment years differ, separate Appeals had to be preferred.
4. Therefore, by following the reasoning in our order of 12 November 2025, we dismiss these Appeals as involving no substantial questions of law.
5. Accordingly, we dismiss all these Appeals.

(Advait M. Sethna, J)

(M.S. Sonak, J)