

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO. 1148 OF 2024

IN

INCOME TAX APPEAL (L) NO.34896 OF 2022

Pr. Commissioner of Income Tax 1

...Appellant

Versus

Neminath Homes Pvt. Ltd.

...Respondent

Mr. Suresh Kumar Adv. for the Petitioner present

Mr. Prashant Ghumare i/by Ms. Sruti Kalyanikar for Respondent present

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 10 NOVEMBER 2025

P.C.

1. On 13 October 2025 we had passed an order recording Mr. Suresh Kumar's contention as urged on behalf of the Revenue, to take instructions from CBDT in the context of a decision of a co-ordinate Bench of this Court in **Commissioner of Income Tax Vs. V.M. Salgaonkar & Brothers (P) Ltd.** [(2024)169-Taxman-597-(Bom.)]. It is informed by Mr. Suresh Kumar that the Revenue is in the process of filing a Special Leave Petition.
2. In any event, today we do not have any substantive application in regard to any position being taken by any of the parties on the applicability of different circulars issued by CBDT.
3. Hence, keeping open all contentions of the parties in that regard, we direct that the appeal itself be listed **for Admission on 8 December 2025.**

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)