

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

WRIT PETITION NO. 1032 OF 2025

Bhupendra C Dalal .....PETITIONER

V/S

The Chief Commissioner Of Income Tax .....RESPONDENT  
Central 2

WITH

WRIT PETITION NO. 5315 OF 2024

Bhupendra C Dalal .....PETITIONER

V/S

The Chief Commissioner Of Income Tax .....RESPONDENT  
Central 2

Mr. Rafique Dada, Sr. Advocate a/w Adv. Vipul Joshi a/w Adv.  
Dinkle Hariya, Adv. Prashant Ghumare i/b Adv. Shruti  
Kalyanikar for the Petitioner

Adv. Vipul Bajpayee for the Respondent

**CORAM : HON'BLE SHRI JUSTICE B.P.  
COLABAWALLA &  
HON'BLE SHRI JUSTICE FIRDOSH  
PHIROZE POONIWALLA, JJ**

**DATE : 28th July, 2025**

**P.C. :**

S. O. to 04/08/2025 ( for directions).

**( ASSOCIATE )**