

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

INCOME TAX APPEAL(IT) NO. 211 OF 2024

Pr Commissioner Of Income Tax Central 3	...Appellant
Versus	
Surendra B Jiwrajka	...Respondent

Ms. Mamta Omle, i/b Swapna Gokhale, for Appellant.

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

DATED : 06 November 2025

P.C.:-

1. At the request made on behalf of Ms. Gokhale, stand over to **28 November 2025**.
2. Assurance is given to us that the Revenue will not seek any further adjournment in this matter.
3. Learned counsel for the respondent submits that the issue raised in this petition is covered in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of *Principle Commissioner of Income Tax Vs. Abhisar Buildwell Pvt. Ltd*¹.

(Advait M. Sethna, J)

(M.S. Sonak, J.)

¹. (2023) 149 taxmann.com 399 (SC)