

Sayali

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

**SAYALI
DEEPAK
UPASANI**

INCOME TAX APPEAL NO. 261 OF 2024

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SAYALI DEEPAK
UPASANI
Date: 2025.10.16
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Pr Commissioner Of Income Tax ...Appellant
Central 4

Versus

Aditi Avinash Athavanakar ...Respondent

INCOME TAX APPEAL NO. 262 OF 2024

Pr Commissioner Of Income Tax ...Appellant
Central 4

Versus

Aditi Avinash Athavanakar ...Respondent

Mr Suresh Kumar, for Appellant.
Ms. Priyanka Bora, through VC, for Respondents.

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

DATED: 15 OCTOBER 2025

PC:-

1. Both these Appeals are not on Board.
2. However, at the request of and with the consent of the learned Counsel for the parties, they are taken on Board.

3. Learned Counsel for the parties agree that these Appeals raise the same issue as was involved in ITXA No. 629 of 2024. By a separate order made today is disposed of in ITXA No.629 of 2024.
4. Therefore, by following the reasoning in our order disposing of ITXA No. 629 of 2024, we dispose of both these Appeals as well.
5. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J)