

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

INCOME TAX APPEAL(IT) NO. 395 OF 2024

Pr Commissioner Of Income Tax Central 3 ...Appellant

Versus

Shrem Alloys Pvt Ltd ...Respondent

Ms. Swapna Gokhale, for Appellant.

Mr. Madhur Agarwal, a/w Mr. Punit Shah, Sameer G. Dalal,
for Respondent.

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

DATED : 12 November 2025

P.C.:-

1. Heard learned counsel for the parties. Parties agreed that the issue raised in this appeal would be covered by the order made by us today dismissing Income Tax Appeal No. 391 of 2024.

2. The learned counsel for the parties point out that the orders impugned in both appeals were common, but they relate to different assessment years.

3. Therefore, by adopting the reasoning given in the order dismissing Income Tax Appeal No. 391 of 2024, we dismiss this appeal as involving no substantial question of law.

(Advait M. Sethna, J)

(M.S. Sonak, J.)