

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

INCOME TAX APPEAL (IT) NO. 673 OF 2024

Pr Commissioner of Income Tax 1 Thane ...Appellant
Versus
Moreshwar Krushna Baria
Ay 13-14 Ita 2217/mum/2022 ...Respondent

Mr. Akhileshwar Sharma (through VC) a/w Shradha Worlikar for the Appellant.

Mr. Atul K. Jasani for the Respondent.

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

DATED : 06 November 2025

P.C.:-

1. Place this Appeal on 11 December 2025 along with Income Tax Appeal (L) No.3435 of 2024.

(Advait M. Sethna, J)

(M. S. Sonak, J.)