

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

INCOME TAX APPEAL(IT) NO. 148 OF 2024

Pr Commissioner Of Income TaxAPPELLANTS

V/S

Harshad S Mehta Through Legal Heir JyotiRESPONDENT
Mehta

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE SHRI JUSTICE JITENDRA
SHANTILAL JAIN, JJ**

DATE : 5th January, 2026

P.C. :

S. O. to 06/01/2026 .

(ASSOCIATE)