PRAJAKTA SAGAR VARTAK
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Prajakta Vartak

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

INCOME TAX APPEAL NO. 291 OF 2024

Principal Commissioner of Income Tax-3, Pune ...Appellant
Vs.
Bajaj Finance Ltd. ...Respondent

Mr. V. T. Khanchandani for Appellant.
Ms. Vasanti Patel for Respondent.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 07 MAY 2026.

P.C.

1. Not on board. Taken on board on a praecipe being moved on behalf of the appellant-Revenue.

2. Mr. Khanchandani, learned counsel for the Revenue, submits that, for Assessment Year 2013-14, the Revenue had filed Income Tax Appeal No. 135 of 2024 (Principal Commissioner of Income Tax-3, Pune vs. Bajaj Finance Ltd.). This Income Tax Appeal pertains to A.Y. 2012-13. The said income tax appeal was dismissed by this Court vide judgment and order dated 17 April 2026. He submits that, except for the amount of tax involved, the issue in the present appeal also stands covered by the said judgment and order passed by this Court.

3. Learned counsel for the respondent-assessee also does not dispute the position that the present proceedings stand covered by our judgment and order dated 17 April 2026 passed on Income Tax Appeal No. 135 of 2024.

4. For the reasons as recorded in the said judgment and order, we are inclined to dismiss the present appeal filed by the Revenue. Ordered accordingly. No costs.

(AARTI SATHE, J.) (G. S. KULKARNI, J.)