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

INTERIM APPLICATION (L) NO. 41680 OF 2025
IN
INCOME TAX APPEAL NO. 996 OF 2024

a/w.
INTERIM APPLICATION NO. 18 OF 2026
IN
INCOME TAX APPEAL NO. 122 OF 2025

a/w.
INTERIM APPLICATION NO. 19 OF 2026
IN
INCOME TAX APPEAL NO. 1050 OF 2024

a/w.
INTERIM APPLICATION NO. 20 OF 2026
IN
INCOME TAX APPEAL NO. 1009 OF 2024

a/w.
INTERIM APPLICATION NO. 21 OF 2026
IN
INCOME TAX APPEAL NO. 998 OF 2024

a/w.
INTERIM APPLICATION NO. 22 OF 2026
IN
INCOME TAX APPEAL NO. 940 OF 2024

Maneesh Pharmaceuticals Pvt. Ltd. … Applicant
in the matter between
Principal Commissioner of Income Tax, Central-4 … Appellant
Versus
Maneesh Pharmaceuticals Pvt. Ltd. … Respondent

Ms. Shivangi Kumar for applicant in Interim Application and for respondent in appeal.
Mr. Suresh Kumar for the appellant.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 23 FEBRUARY 2026

P.C.

1. All these Interim Applications have been filed for listing the appeals for early hearing. Learned counsel for the applicant submits that the appeals would stand covered by the decision of the Supreme Court in **Principal Commissioner of Income-tax, Central-3 vs. Abhisar Buildwell (P.) Ltd.**[1]**.** However, Mr. Suresh Kumar, learned counsel for the appellant/revenue disputes the applicant's contention and submits that, in the facts and circumstances of the case, there is no scope for the applicant to contend that the proceedings are covered by the said decision of the Supreme Court.

2. In this view of the matter, it would be appropriate to list the appeals for admission. Accordingly, the appeals are listed for admission on **13 March, 2026 (H.O.B.).**

3. Interim Applications are accordingly disposed of keeping open all contentions of the parties.

4. Let Income Tax Appeal No. 939 of 2019 be tagged along with these appeals.

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

1 (2023) 149 taxmann.com 399 (SC)

Signed by: Vidya S. Amin
Designation: PS To Honourable Judge
Date: 24/02/2026 12:09:45