



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH : NAGPUR**

**INCOME TAX APPEAL NO.11/2024**

The Pr. Commissioner of Income Tax-I, Nagpur .Vs. M/s. Ballarpur Industries Ltd,  
Gurgaon Haryana

**AND**

**INCOME TAX APPEAL NO.17/2024**

The Pr. Commissioner of Income Tax-I, Nagpur .Vs. M/s. Ballarpur Industries Ltd,  
Gurgaon Haryana

**AND**

**INCOME TAX APPEAL NO.10/2024**

The Pr. Commissioner of Income Tax-I, Nagpur .Vs. M/s. Ballarpur Industries Ltd,  
Gurgaon Haryana

**AND**

**INCOME TAX APPEAL NO.16/2024**

The Pr. Commissioner of Income Tax-I, Nagpur .Vs. M/s. Ballarpur Industries Ltd,  
Gurgaon Haryana

**AND**

**INCOME TAX APPEAL NO.21/2024**

The Pr. Commissioner of Income Tax-I, Nagpur .Vs. M/s. Ballarpur Industries Ltd,  
Gurgaon Haryana

Office Notes, Office Memoranda of Coram,  
appearances, Court's orders of directions  
and Registrar's orders

Court's or Judge's orders

Mr. Anand Parchure with Mr. Bhushan Mohata, Advocates for appellants.  
Mr. Ram D. Heda with Mr. Kumar Kale, Advocates for respondent.

**CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.**

**DATE : FEBRUARY 27, 2026.**

Counsel for respondent submits that the issue involved is covered by judgment in the case of *Ghanshyam Mishra and Sons Pvt. Ltd. Vs. Edelweiss Asset Reconstruction Company and Ors. [(2021) 9 SCC 657 (SC)]* and *Murli Industries Ltd Vs. ACIT and Ors.; [(2022) 441 ITR 8]*.

2. Counsel for appellant shall go through these judgments and make statement.

3. List on 06.03.2026.

(JUDGE)

(JUDGE)