



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, NAGPUR.**

**CIVIL APPLICATION (CAT) NO.5 OF 2026
IN
INCOME TAX APPEAL NO. 84 OF 2006**

THE COMMISSIONER OF INCOME TAX (CENTRAL), NAGPUR
Vrs.
SHRI LAXMIKANT GUPTA (DEAD) THROUGH LRS

**WITH
CIVIL APPLICATION (CAT) NO.3 OF 2026
IN
INCOME TAX APPEAL NO. 90 OF 2006**

THE COMMISSIONER OF INCOME TAX (CENTRAL), NAGPUR
Vrs.
SHRI REWASHANKAR PATHAK

**WITH
CIVIL APPLICATION (CAT) NO.4 OF 2026
IN
INCOME TAX APPEAL NO. 98 OF 2006**

THE COMMISSIONER OF INCOME TAX (CENTRAL), NAGPUR
Vrs.
SHRI LAXMIKANT GUPTA (DEAD) THROUGH LRS

Office Notes, Office Memoranda of
Coram, appearances, Court's Orders
or directions and Registrar's order

Court's or Judge's Order

Shri R. R. Dawda, Advocate for respondent in ITL No.90/2006.
Shri Anand Parchure, Advocate for appellant in ITL Nos.84/2006,
90/2006 and 98/2006.
Ms. Radhika Bajaj, Advocate for respondent Nos.1-A and 1-B in ITL
No.84/2006 and 98/2006 and for respondent Nos.2 and 3 in ITL
No.1/2026.

**CORAM: ANIL L. PANSARE AND
NIVEDITA P. MEHTA, JJ.**
DATE : 23/01/2026

1. The Appellant - Revenue seeks permission to withdraw the appeal, the tax effect having been below permissible limit, applications are allowed.
2. Income Tax Appeals are disposed of as withdrawn.

Income Tax Appeal (ITL) No.1/2026

3. Shri R. R. Dawda, counsel for appellant submits that since the connected appeals i.e. Income Tax Appeals (ITL) Nos.84/2006, 90/2006 and 98/2006 have been withdrawn by the Revenue, nothing survives against the appellant. This argument will be considered at the time of final hearing.

[JUDGE]

[JUDGE]

Choulwar