



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

989 TAX APPEAL NO.19 OF 2006

THE COMMISSIONER OF INCOME TAX , AURANGABAD
VERSUS
DHANAVARSHA BUILDERS and DEVELOPERS PVT LTD. AURANGABAD

...

Advocate for Appellant : Mr. Sharma Alok

...

990 TAX APPEAL NO.62 OF 2007

THE COMMISSIONER OF INCOME TAX, AURANGABAD
VERSUS
SAMARTHA SAHAKARI SAKHAR KARKHANA LTD ANKUSHNAGAR

...

Advocate for Appellant : Mr. Alok Sharma

...

991 TAX APPEAL NO.1 OF 2008

THE COMMISSIONER OF INCOME TAX, AURANGABAD
VERSUS
TULJABHAVAI SAHAKARI SAKHAR KARKHANA LTD TULJAPUR,
OSMANABAD.

...

Advocate for Appellant : Mr. Alok Sharma

...

992 TAX APPEAL NO.19 OF 2008

THE COMMISSIONER OF INCOME TAX, AURANGABAD.
VERSUS
M/S TIRUPATI LAND DEVELOPERS AND BUILDERS AURANGABAD.

...

Advocate for Appellant : Mr. Alok Sharma

...

993 TAX APPEAL NO.27 OF 2008
WITH TA/28/2008

THE COMMISSIONER OF INCOME TAX PUNE
VERSUS
GANESH SAHAKARI SAKHAR KARKHANA LTD

...

Advocate for Appellant : Mr. A. R. Kale

...
994 TAX APPEAL NO.30 OF 2008

THE COMMISSIONER OF INCOME TAX
VERSUS
JAI JAWAN JAI KISAN SAHAKARI SAKHAR KARKHANA LTD.

...
Advocate for Appellant : Mr. Alok Sharma

...
995 TAX APPEAL NO.33 OF 2008
WITH TA/39/2008

THE COMMISSIONER OF INCOME TAX AURANGABAD
VERSUS
SHRI RAMESHKUMAR JEETMAL BAGADIA

...
Advocate for Appellant : Mr. Alok Sharma

...
996 TAX APPEAL NO.35 OF 2009

THE COMMISSIONER OF INCOME TAX PUNE
VERSUS
NAGAR TALUKA SAHAKARI SAKHAR KARKHANA LTD

...
Advocate for Appellant : Mr. A.R. Kale

...
997 TAX APPEAL NO.36 OF 2009

THE COMMISSIONER OF INCOME TAX
VERSUS
NAGAR TALUKA SAHAKARI SAKHAR KARKHANA LTD

...
Advocate for Appellant : Mr. A.R. Kale

...
998 TAX APPEAL NO.48 OF 2009

THE COMMISSIONER OF INCOME TAX 1
VERSUS
ANASAHEB RAMESH C AJMARA NAGARI SAH PAT PEDI DHULE

...
Advocate for Appellant : Mr. D. V. Soman

...
999 TAX APPEAL NO.52 OF 2009

THE COMMISSIONER OF INCOME TAX
VERSUS
DNYANESHWAR SAHAKARI SAKHAR KARKHANA LTD

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1000 TAX APPEAL NO.54 OF 2009

THE COMMISSIONER OF INCOMETAX
VERSUS
JAI SHIV SHANKAR SAHAKARI AKHAR KARKHANA LTD

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1001 TAX APPEAL NO.58 OF 2009

**WITH TA/60/2009 WITH TA/61/2009 WITH TA/64/2009 WITH
TA/65/2009 WITH TA/62/2009 WITH TA/63/2009 WITH TA/59/2009**

THE COMMISSIONER OF INCOMETAX (CENTRAL) NAGPUR
VERSUS
OMPRAKASH R S BHARUKHA

...

Advocate for Appellant : Mr. Alok Sharma

...

1002 TAX APPEAL NO.38 OF 2010

THE COMMISSIONER OF INCOMETAX-II
VERSUS
SHRI MONOHARLAL BHURALAL SARMA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1003 TAX APPEAL NO.47 OF 2010
WITH TA/48/2010 WITH TA/49/2010

THE COMMISSIONER OF INCOMETAX I PUNE
VERSUS
VASANT KUSUM RURAL YOG ANDAYURVED SANSHODHAN
AHMEDNAGAR

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1004 TAX APPEAL NO.63 OF 2010

THE COMMISSIONER OF INCOMETAX II
VERSUS
SADHANA UMAKANT DHAKE

...

Advocate for Appellant : Mr. Alok Sharma

...

1005 INCOME TAX APPEAL NO.7 OF 2012

THE COMMISSIONER OF INCOMETAX I NASHIK
VERSUS
SHRI AGRASEN SAHAKARI PATSNSTHA MARYADIT DHULE

...

Advocate for Appellant : Mr. A. R. Kale

...

1006 INCOME TAX APPEAL NO.15 OF 2012

THE COMMISSIONER OF INCOMETAX, ABAD
VERSUS
MIRZA QUAISAR BAIG

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1007 INCOME TAX APPEAL NO.3 OF 2013

THE COMMISSIONER OF INCOMETAX-I, NASHIK
VERSUS
VISHAL SAGAR HOME AND AGROPRODUCTS LTD

...

Advocate for Appellant : Mr. A. R. Kale

...

1008 INCOME TAX APPEAL NO.19 OF 2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
SURENDRA SHANTILAL PEETY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1009 INCOME TAX APPEAL NO.21 OF 2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
SURENDRA SHANTILAL PEETY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1010 INCOME TAX APPEAL NO.26 OF 2013
WITH ITA/56/2013 WITH ITA/27/2013 WITH ITA/55/2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
RACHANA JITENDRA PEETY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1011 INCOME TAX APPEAL NO.28 OF 2013
WITH ITA/29/2013 WITH ITA/31/2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
NAMRATA RAVINDRA PEETY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1012 INCOME TAX APPEAL NO.32 OF 2013
WITH ITA/47/2013 WITH ITA/49/2013 WITH ITA/45/2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
SURENDRA SHANTILAL PEETY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1013 INCOME TAX APPEAL NO.34 OF 2013
WITH ITA/35/2013 WITH ITA/36/2013 WITH ITA/37/2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
RAVINDRA SHANTILAL PEETY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1014 INCOME TAX APPEAL NO.40 OF 2013
WITH ITA/41/2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
SHANTILAL GOVARDHAN PEETY

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1015 INCOME TAX APPEAL NO.43 OF 2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
VARSHA SURENDRA PEETY

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1016 INCOME TAX APPEAL NO.60 OF 2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
PEOPLES CO-OPERATIVE BANK TD. HINGOLI

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1017 INCOME TAX APPEAL NO.71 OF 2013
WITH X-OBJ(ST)/33172/20 IN ITA/74/2013 WITH
X-OBJ(ST)/33171/20 IN ITA/72/2013 WITH ITA/72/2013 WITH
ITA/74/2013 WITH X-OBJ(ST)/33173/20 IN ITA/71/2013

THE COMMISSIONER OF INCOMETAX, AURANGABAD
VERSUS
PUSHPALATA S. LOYA

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1018 INCOME TAX APPEAL NO.8 OF 2014

THE COMMISSIONER OF INCOMETAX AAYAKAR BHAVAN
AURANGABAD
VERSUS
M/S SANKET FOOD PRODUCTS PT. LTD.

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1019 INCOME TAX APPEAL NO.27 OF 2014
WITH ITA/28/2014 WITH ITA/29/2014 IN ITA/28/2014 WITH
ITA/30/2014

THE COMMISSIONER OF INCOME TAX (CENTRAL), NAGPUR

VERSUS
M/S MULAY CONSTRUCTIONS PV. LTD.
...
Advocate for Appellant : Mr. Sharma Alok M.

...
1020 INCOME TAX APPEAL NO.52 OF 2016

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABAD
VERSUS
AJIT RAMCHANDA JADHAV

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1021 INCOME TAX APPEAL NO.100 OF 2016

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABAD
VERSUS
M/S PEOPLES CO-OPERATIVE BNK LTD.

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1022 INCOME TAX APPEAL NO.101 OF 2016

THE PR. COMMISSIONER OF INCOME TAX-2, AURANGABAD
VERSUS
ANURAG RADHESHYAM ATTAL

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1023 INCOME TAX APPEAL NO.18 OF 2017
WITH ITA/20/2017 WITH ITA/19/2017

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD
VERSUS
SALAUDDIN KASIMSAB SAYEED

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1025 INCOME TAX APPEAL NO.20 OF 2018
WITH ITA/21/2018

THE PR. COMMISSIONER OF INCOME TAX-2 NASHIK
VERSUS
M/S RAJMAL LAKHICHAND JEWELERS PVT. LTD., JALGAON

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1026 INCOME TAX APPEAL NO.23 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-1 AURANGABAD
VERSUS
KACHRULAL NATHAMAL MUTHA

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1027 INCOME TAX APPEAL NO.24 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABAD
VERSUS
M/S. NATH ROYAL LTD., AURAGABAD

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1028 INCOME TAX APPEAL NO.25 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-1 AURANGABAD
VERSUS
GOVIND DEVRAO PATIL

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1029 INCOME TAX APPEAL NO.26 OF 2018

THR PR. COMMISSIONER OF INCOME TAX-1, AURANGABAD
VERSUS
M/S. ENDURANCE TECHNOLOGIE PVT., LTD, AURANGABAD

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1030 INCOME TAX APPEAL NO.34 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD
VERSUS
SMT. SANGEETA KOTOOMAL ESRNI

...
Advocate for Appellant : Mr.A.R. Kale

...
1031 INCOME TAX APPEAL NO.45 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-1 NASHIK
VERSUS
DEEPAK JAGDISH THAKKAR

...

Advocate for Appellant : Mr. A. R. Kale

...

1032 INCOME TAX APPEAL NO.54 OF 2018
WITH ITA/55/2018

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD
VERSUS
SHIVAJI CHANDARRAO DESHMUK

...

Advocate for Appellant : Mr. A. R. Kale

...

1033 INCOME TAX APPEAL NO.68 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-2 NASHIK
VERSUS
AADHUNIK INFRASTRUCTURE DEVELOPMENT PVT LTD., JALGAON

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1034 INCOME TAX APPEAL NO.73 OF 2018

THE PR. COMMISSIONER OF INCOME TAX-2 NASHIK
VERSUS
CHARUSHILA SURESH BOROLE

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1035 INCOME TAX APPEAL NO.74 OF 2018

THE PR. COMMISSIONER OF INCOME TAX- 1 AURANGABAD
VERSUS

M/S SHREE OM ROLLING MILLS PVT LTD., JALNA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1036 INCOME TAX APPEAL NO.76 OF 2018

RAMCHANDRA PRABHAKAR SURYAANSHI
VERSUS

THE INCOME TAX OFFICER LATR AND ANR

...

Advocate for Appellants : Mr. Halkude Sharad S.

...

1037 INCOME TAX APPEAL NO.2 OF 2019

THE PR. COMMISSIONER OF INCOME TAX-1 AURANGABAD
VERSUS

M/S ABHAY CONTEX PVT LTD., JALNA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1038 INCOME TAX APPEAL NO.5 OF 2019
WITH ITA/6/2019 WITH ITA/8/2019 WITH ITA/7/2019

THE PR. COMMISSIONER OF INCOME TAX-1 AURANGABAD
VERSUS

M/S RISHI STEEL AND ALLOYSPVT LTD., JALNA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1039 INCOME TAX APPEAL NO.33 OF 2019

THE PR. COMMISSIONER OF INCOME TAX - 2 AURANGABAD
VERSUS

M/S. PIYUSH ENTERPRISES, ARANGABAD

...

Advocate for Appellant : Mr. A. R. Kale

...

1040 INCOME TAX APPEAL NO.34 OF 2019

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABD
VERSUS

CHATRAPATI SAMBHAJI RAJE SKHAR UDYOG LTD.

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1041 INCOME TAX APPEAL NO.35 OF 2019

THE PR. COMMISSIONER OF INCOME TAX - 2 AURANGABAD
VERSUS

RANJEET SURESH GHATE, AURAGABAD

...

Advocate for Appellant : Mr. A. R. Kale

...

1042 INCOME TAX APPEAL NO.44 OF 2019

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABAD
VERSUS
OM SAI RAM STEEL AND ALLOY PVT. LTD., JALNA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1043 INCOME TAX APPEAL NO.1 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABD
VERSUS
LADHARAM MATHURADAS DEMDA ROP. AADILAXMI TRADING
COMOPANY

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1044 INCOME TAX APPEAL NO.3 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 AURANGABAD
VERSUS
M/S. PARESH FARMS PVT LTD. AURANGABAD

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1045 INCOME TAX APPEAL NO.4 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 AURANGABAD
VERSUS
AKSHAY RAJESH SAMDARIYA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1046 INCOME TAX APPEAL NO.6 OF 2020

THE PR. COMMISSIONER OF INCOME TAX- 2 NASHIK
VERSUS
DILIP DATTATREYA RADE

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1047 INCOME TAX APPEAL NO.7 OF 2020

THE PR. COMMISSIONER OF INCOME TAX- 1 AURANGABAD
VERSUS
ROCHANDAS KIMATRAM KAWARAN

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1048 INCOME TAX APPEAL NO.9 OF 2020

THE PR. COMMISSIONER OF INCOME TAX- 1 AURANGABAD
VERSUS
CHANDRAKANT RAGHUNATHRAO GJE

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1049 INCOME TAX APPEAL NO.10 OF 2020

THE PCIT - 1 AURANGABAD
VERSUS
NANDKISHORE KISHANRAO DILEAO

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1050 INCOME TAX APPEAL NO.27 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-1, AURANGABD
VERSUS
RAKHI ANAND VERMA

...

Advocate for Appellant : Mr. Sharma Alok M.

...

1051 INCOME TAX APPEAL NO.29 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 NASHIK
VERSUS
PRAVIN JAGANNATH PATIL

...

Advocate for Appellant : Mr. A. R. Kale

...

1052 INCOME TAX APPEAL NO.30 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-1 NASHIK
VERSUS
VERSATILE CHEMICALS LTD, DULE

...

Advocate for Appellant : Mr. A. R. Kale

...

1053 INCOME TAX APPEAL NO.31 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 2 AURANGABAD

VERSUS

UMAKANT SHAMBHULING SWAMI

...

Advocate for Appellant : Mr. A.R. Kale

...

1054 INCOME TAX APPEAL NO.32 OF 2020
WITH ITA/33/2020

THE PR. COMMISSIONER OF INCOME TAX - 1 NASHIK

VERSUS

JIJABRAO ANANDRAO PATIL

...

Advocate for Appellant : Mr. A. R. Kale

...

1055 INCOME TAX APPEAL NO.34 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD

VERSUS

JAYKUMAR BALKRISHNA SHAH

...

Advocate for Appellant : Mr. A. R. Kale

...

1056 INCOME TAX APPEAL NO.36 OF 2020
WITH ITA/37/2020

THE PR. COMMISSIONER OF INCOME TAX - I, PUNE

VERSUS

NAKODA MACHINERY PVT. LTD. AHMEDNAGAR

...

Advocate for Appellant : Mr. A.R. Kale

...

1057 INCOME TAX APPEAL NO.41 OF 2020
WITH ITA/43/2020 WITH ITA/42/2020

THE PR. COMMISSIONER OF INCOME TAX - 1 NASHIK

VERSUS

JAYSHREE SURESH SHARMA

...

Advocate for Appellant : Mr. A.R. Kale

...
1058 INCOME TAX APPEAL NO.44 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 NASHIK
VERSUS
PRAVIN JAGANNATH PATIL

...
Advocate for Appellant : Mr. A.R. Kale

...
1059 INCOME TAX APPEAL NO.48 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 NASHIK
VERSUS
MANOJ SURESH SHARMA

...
Advocate for Appellant : Mr. A.R. Kale

...
1060 INCOME TAX APPEAL NO.50 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD
VERSUS
MRS. LALITA SUBHASH NAHAR

...
Advocate for Appellant : Mr. A.R. Kale

...
1061 INCOME TAX APPEAL NO.51 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD
VERSUS
SHARAD GULABCHAND SARDA, BED

...
Advocate for Appellant : Mr. A.R. Kale

...
1062 INCOME TAX APPEAL NO.52 OF 2020

THE PR. COMMISSIONER OF INCOME TAX-2 AURANGABAD
VERSUS
VITTHAL GURUNATH PATIL

...
Advocate for Appellant : Mr. A.R. Kale

...
1063 INCOME TAX APPEAL NO.54 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 PUNE

VERSUS
MANGURDE BALASAHEB KARBHAR

...
Advocate for Appellant : Mr. A.R. Kale

...
1064 INCOME TAX APPEAL NO.55 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 PUNE
VERSUS
SHIVAJI YASHWANT KARPE

...
Advocate for Appellant : Mr. A.R. Kale

...
1065 INCOME TAX APPEAL NO.58 OF 2020

THE PR. COMMISSIONER OF INCOME TAX - 1 AURANGABAD
VERSUS
M/S. MAULI STEEL PVT. LTD. JALNA

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1066 INCOME TAX APPEAL NO.65 OF 2020
WITH ITA/66/2020

THE PR. COMMISSIONER OF INCOME TAX - 1 AURANGABAD
VERSUS
M/S. TIRUPATI SALES, JALNA

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1067 INCOME TAX APPEAL NO.67 OF 2020

THE PCIT - 1 AURANGABAD
VERSUS
NANDKISHOR K. DILERAO

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1068 INCOME TAX APPEAL NO.68 OF 2020

THE PCIT - 1 AURANGABAD
VERSUS
PANKAJ OMPRAKASH ZANZARI

...
Advocate for Appellant : Mr. Sharma Alok M.

...
1069 INCOME TAX APPEAL NO.75 OF 2020

THE PR. COMMISSIONER OF INCOME TAX- I AURANGABAD
VERSUS
LAXMIKANT RAMNIWAS BALDAWA

...
Advocate for Appellant : Mr. A.R. Kale

...
1070 INCOME TAX APPEAL NO.76 OF 2020
WITH ITA/77/2020

THE PR. COMMISSIONER OF INCOME TAX - 1 NASHIK
VERSUS
PARASNATH PETROCHEMICALS PT. LTD., NANDURBAR

...
Advocate for Appellant : Mr. A. R. Kale

...
CORAM : SUNIL P. DESHMUKH AND
ABHAY AHUJA, JJ.

DATE : 20.01.2021

PER COURT :

1. Learned counsel for the appellants states that required written instructions are awaited.
2. We hope the required instructions would be received by next week.
3. Stand over to 3rd February, 2021.

(ABHAY AHUJA, J.)

(SUNIL P. DESHMUKH, J.)

Sameer