



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. DILERAU

...  
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 3<sup>rd</sup> February, 2021.

**(ABHAY AHUJA, J.)**

**(SUNIL P. DESHMUKH, J.)**

Sameer