



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

(401) INCOME TAX APPEAL NO.226 OF 2008

The Commissioner of Income Tax
Central -III, Mumbai ...Appellant
Versus
Bakir R. Jhaveri ...Respondent

WITH

(402) INCOME TAX APPEAL NO.3153 OF 2009

The Commissioner of Income Tax-12,
Mumbai ...Appellant
Versus
Satyam Enterprises ...Respondent

WITH

(403) INCOME TAX APPEAL NO.434 OF 2011

The Commissioner Of Income Tax -12,
Mumbai ...Appellant
Versus
Kiranp. Tolia ...Respondent

WITH

(404) INCOME TAX APPEAL NO.1661 OF 2012

The Commissioner of Income Tax - 12,
Mumbai ...Appellant
Versus
M/s. Steel Fab Engineering Corporation (India)...Respondent

WITH

(405) INCOME TAX APPEAL NO.1242 OF 2014

The Commissioner of Income Tax-12,
Mumbai ...Appellant
Versus

Rikeen P. Dalal

...Respondent

WITH
(406) INCOME TAX APPEAL NO.42 OF 2017

The Pr. Commissioner of Income Tax-6

...Appellant

Versus

M/s. Crompton Greaves Ltd.

...Respondent

WITH
(407) INCOME TAX APPEAL NO.736 OF 2017

Pr. Commissioner of Income Tax-20

...Appellant

Versus

M/s. Maitri Associates

...Respondent

WITH
(408) INCOME TAX APPEAL NO.1241 OF 2017

The Principal Commissioner of Income Tax-17 ...Appellant

Versus

Rajeshwaree Shipping And Logistics

...Respondent

WITH
(409) INCOME TAX APPEAL NO.1578 OF 2017

The Principal Commissioner of Income Tax-25 ...Appellant

Versus

Vaibhav Development Corporation

...Respondent

WITH
(410) INCOME TAX APPEAL NO.3229 OF 2018

Commissioner of Income Tax (IT)-4

...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH
(411) INCOME TAX APPEAL NO.3288 OF 2018

Commissioner of Income Tax (IT)-4

...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH**(412) INCOME TAX APPEAL NO.3289 OF 2018**

Commissioner Of Income Tax (IT)-4 ...Appellant

Versus

Reliance Telecom Ltd. ...Respondent

WITH**(413) INCOME TAX APPEAL NO.3311 OF 2018**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Telecom Ltd. ...Respondent

WITH**(414) INCOME TAX APPEAL NO.3328 OF 2018**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH**(415) INCOME TAX APPEAL NO.114 OF 2019**

Pr. Commissioner of Income Tax- 15 ...Appellant

Versus

Owens-corning Enterprise (India) Pvt. Ltd. ...Respondent

WITH**(416) INCOME TAX APPEAL NO.267 OF 2019**

Pr Commissioner Of Income Tax-14 ...Appellant

Versus

Blueberry Trading Company Pvt. Ltd. ...Respondent

WITH**(417) INCOME TAX APPEAL NO.403 OF 2019**

Pr. Commissioner of Income Tax-6 ...Appellant

Versus

Birla Sun Life Insurance Co. Ltd.
(now known as Aditya Birla Sunlife Co. Ltd.) ...Respondent

WITH

(418) INCOME TAX APPEAL NO.416 OF 2019

Pr. Commissioner of Income-tax-14 ...Appellant

Versus

IIML Assets Advisors Ltd.
(formerly known as Saffron Asset Advisors Pvt.Ltd.) ...Respondent

WITH

(419) INCOME TAX APPEAL NO.429 OF 2019

Pr. Commissioner of Income-tax-15 ...Appellant

Versus

Parker Markwel Industries P. Ltd.
(formerly known as Markwel Hose Industries Pvt. Ltd.) ...Respondent

WITH

(420) INCOME TAX APPEAL NO.442 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH

(421) INCOME TAX APPEAL NO.443 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(422) INCOME TAX APPEAL NO.444 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH**(423) INCOME TAX APPEAL NO.450 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH**(424) INCOME TAX APPEAL NO.455 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(425) INCOME TAX APPEAL NO.458 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(426) INCOME TAX APPEAL NO.464 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(427) INCOME TAX APPEAL NO.465 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(428) INCOME TAX APPEAL NO.470 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(429) INCOME TAX APPEAL NO.473 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(430) INCOME TAX APPEAL NO.475 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(431) INCOME TAX APPEAL NO.477 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(432) INCOME TAX APPEAL NO.483 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(433) INCOME TAX APPEAL NO.583 OF 2019

Pr. Commissioner of Income Tax-19 ...Appellant

Versus

Sandhya P. Vakil ...Respondent

WITH**(434) INCOME TAX APPEAL NO.738 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH**(435) INCOME TAX APPEAL NO.851 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(436) INCOME TAX APPEAL NO.852 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(437) INCOME TAX APPEAL NO.855 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH**(438) INCOME TAX APPEAL NO.863 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(439) INCOME TAX APPEAL NO.887 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(441) INCOME TAX APPEAL NO.1195 OF 2019

Pr. Commissioner of Income Tax, Central-2 ...Appellant

Versus

J. N. Investment & Trading Co. Pvt. Ltd. ...Respondent

WITH

(442) INCOME TAX APPEAL NO.1389 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH

(443) INCOME TAX APPEAL NO.1390 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(444) INCOME TAX APPEAL NO.1391 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH

(445) INCOME TAX APPEAL NO.1396 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(446) INCOME TAX APPEAL NO.1399 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd. ...Respondent

WITH

(447) INCOME TAX APPEAL NO.1401 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(448) INCOME TAX APPEAL NO.1408 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(449) INCOME TAX APPEAL NO.1410 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH

(450) INCOME TAX APPEAL NO.1411 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(451) INCOME TAX APPEAL NO.1417 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(452) INCOME TAX APPEAL NO.1419 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(453) INCOME TAX APPEAL NO.1422 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(454) INCOME TAX APPEAL NO.1424 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(455) INCOME TAX APPEAL NO. 1425 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(456) INCOME TAX APPEAL NO.1426 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH
(457) INCOME TAX APPEAL NO.1429 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH
(458) INCOME TAX APPEAL NO.1439 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH
(459) INCOME TAX APPEAL NO.1441 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(460) INCOME TAX APPEAL NO.1445 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(461) INCOME TAX APPEAL NO.1455 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH

(462) INCOME TAX APPEAL NO.1541 OF 2019

Pr. Commissioner of Income Tax-Central-1 ...Appellant

Versus

Franco Indian Pharmaceutical P. Ltd. ...Respondent

WITH

(463) INCOME TAX APPEAL NO.1577 OF 2019

The Pr. Commissioner of Income Tax-6 ...Appellant

Versus

Dharti Investments And Holding Pvt. Ltd. ...Respondent

WITH

(464) INCOME TAX APPEAL NO.1608 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH

(465) INCOME TAX APPEAL NO.1625 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(466) INCOME TAX APPEAL NO.1631 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Ltd.) ...Respondent

WITH
(467) INCOME TAX APPEAL NO.1632 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(468) INCOME TAX APPEAL NO.1634 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(469) INCOME TAX APPEAL NO.1638 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(470) INCOME TAX APPEAL NO.1642 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH
(471) INCOME TAX APPEAL NO.1643 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly known as Reliance Infocomm Limited) ...Respondent

WITH

(472) INCOME TAX APPEAL NO.1648 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(473) INCOME TAX APPEAL NO.1649 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(474) INCOME TAX APPEAL NO.1650 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(475) INCOME TAX APPEAL NO.1651 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.

(formerly known as Reliance Infocomm Limited) ...Respondent

WITH**(476) INCOME TAX APPEAL NO.1682 OF 2019**

Pr. Commissioner of Income Tax-Central-1 ...Appellant

Versus

Franco Indian Pharmaceutical Pvt. Ltd.

...Respondent

WITH**(477) INCOME TAX APPEAL NO.1695 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH**(478) INCOME TAX APPEAL NO.1696 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH**(479) INCOME TAX APPEAL NO.1701 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd. ...Respondent

WITH**(480) INCOME TAX APPEAL NO.1702 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH**(481) INCOME TAX APPEAL NO.1706 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd. ...Respondent

WITH**(482) INCOME TAX APPEAL NO.1707 OF 2019**

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH
(483) INCOME TAX APPEAL NO.1710 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH
(484) INCOME TAX APPEAL NO.1715 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH
(485) INCOME TAX APPEAL NO.1717 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Ltd.) ...Respondent

WITH
(486) INCOME TAX APPEAL NO.1720 OF 2019

Commissioner of Income Tax (IT)-4 ...Appellant

Versus

Reliance Communication Ltd.
(formerly Known As Reliance Infocomm Limited) ...Respondent

WITH
(487) INCOME TAX APPEAL NO.1793 OF 2019

Pr. Commissioner of Income Tax-15, Mumbai ...Appellant

Versus

Actavis Pharma Development Centre
Private Limited ...Respondent

WITH
(488) INCOME TAX APPEAL NO.1968 OF 2019

Pr. Commissioner of Income Tax-6	...Appellant
<u>Versus</u>	
K. P. Power Pvt. Ltd.	...Respondent

WITH
(489) INCOME TAX APPEAL NO.2153 OF 2019

The Pr. Commissioner of Income Tax-6	...Appellant
<u>Versus</u>	
Essar Power Ltd.	...Respondent

WITH
(490) INCOME TAX APPEAL NO.2428 OF 2019

The Pr. Commissioner of Income Tax-6	...Appellant
<u>Versus</u>	
Jindal Combines Pvt. Ltd.	...Respondent

WITH
(491) INCOME TAX APPEAL NO.2484 OF 2019

The Principal Commissioner of Income-tax (Central)-3, Mumbai	...Appellant
<u>Versus</u>	
Apar Industries Ltd.	...Respondent

WITH
(492) INCOME TAX APPEAL NO.2817 OF 2019

The Pr. Commissioner of Income Tax-6	...Appellant
<u>Versus</u>	
Jindal Combines Pvt. Ltd.	...Respondent

WITH
(493) INCOME TAX APPEAL NO.2866 OF 2019

Pr. Commissioner of Income-tax-14	...Appellant
<u>Versus</u>	
Aries Agro Ltd.	...Respondent

WITH

(494) INCOME TAX APPEAL NO.2966 OF 2019

Pr. Commissioner of Income Tax-15 ...Appellant

Versus

Maharashtra Steel Rolling Mills Pvt. Ltd. ...Respondent

WITH**(495) INCOME TAX APPEAL NO.2990 OF 2019**

Pr. Commissioner of Income Tax-14 ...Appellant

Versus

Leighton India Contractors Ltd. ...Respondent

WITH**(496) INCOME TAX APPEAL NO.3218 OF 2019**

Pr. Commissioner of Income Tax-Central-1 ...Appellant

Versus

Pria Cetp (India) Ltd. ...Respondent

WITH**(497) INCOME TAX APPEAL NO.3221 OF 2019**

Pr. Commissioner of Income Tax-Central-1 ...Appellant

Versus

Harbhajan Singh ...Respondent

WITH**(498) INCOME TAX APPEAL NO.3299 OF 2019**

The Pr. Commissioner of Income Tax-6 ...Appellant

Versus

Credit Suisse Finance (India) Pvt. Ltd. ...Respondent

WITH**(499) INCOME TAX APPEAL NO.80 OF 2020**

Pr. Commissioner of Income Tax-15, Mumbai ...Appellant

Versus

Apl Logistics (India) Private Limited ...Respondent

WITH

(500) INCOME TAX APPEAL NO.220 OF 2020

Pr. Commissioner of Income Tax-14 ...Appellant

Versus

Infrastructure Leasing & Financial Services Ltd. ...Respondent

WITH**(501) INCOME TAX APPEAL NO.396 OF 2020**

The Pr. Commissioner of Income Tax-6 ...Appellant

Versus

Delta Mechcons India Ltd. ...Respondent

WITH**(502) INCOME TAX APPEAL NO.425 OF 2020**

Commissioner of Income Tax(IT)-4 ...Appellant

Versus

Red Hat India Pvt Ltd. ...Respondent

WITH**(503) INCOME TAX APPEAL NO.642 OF 2020**

The Pr. Commissioner of Income Tax (C)-2 ...Appellant

Versus

Chamber Construction Pvt. Ltd. ...Respondent

WITH**(504) INCOME TAX APPEAL NO.677 OF 2020**

The Principal Commissioner of Income Tax-6 ...Appellant

Versus

Asahi Infrastructure Projects Ltd. ...Respondent

WITH**(505) INCOME TAX APPEAL NO.733 OF 2020**

The Pr. Commissioner of Income Tax-6 ...Appellant

Versus

K. P. Power Pvt. Ltd. ...Respondent

WITH

(506) INCOME TAX APPEAL NO.771 OF 2020

The Pr. Commissioner of Income Tax-6 ...Appellant

Versus

Idea International P. Ltd. ...Respondent

WITH**(507) INCOME TAX APPEAL NO.1388 OF 2020**

The Principal Commissioner of Income Tax-6 ...Appellant

Versus

Krystal Integrated Services Pvt. Ltd. ...Respondent

WITH**(508) INCOME TAX APPEAL NO.1458 OF 2020**

Pr. Commissioner of Income Tax-15, Mumbai ...Appellant

Versus

Aranca (Mumbai) Pvt. Ltd. ...Respondent

WITH**(509) INCOME TAX APPEAL NO.17 OF 2021**

The Pr. Commissioner of Income Tax-6 ...Appellant

Versus

Essar Project Management Consultants Ltd. ...Respondent

WITH**(510) INCOME TAX APPEAL NO.907 OF 2022**

Pr. Commissioner of Income Tax-17 ...Appellant

Versus

H. K. Pujara Builders ...Respondent

WITH**(511) INCOME TAX APPEAL NO.1294 OF 2022**

Pr. Commissioner of Income Tax-15, Mumbai ...Appellant

Versus

Eliokem India Pvt. Ltd.
(currently known as Apcotex Industries Ltd.) ...Respondent

WITH
(512) INCOME TAX APPEAL NO.2169 OF 2022

Pr Commissioner of Income Tax-6	...Appellant
<u>Versus</u>	
General Mills India Pvt. Ltd	...Respondent

WITH
(514) INCOME TAX APPEAL (L) NO.23744 OF 2022
WITH
INTERIM APPLICATION NO.1663 OF 2024

Pr Commissioner of Income Tax-6	...Appellant/Applicant
<u>Versus</u>	
General Mills India Pvt. Ltd.	...Respondent

WITH
(515) INCOME TAX APPEAL (L) NO.37593 OF 2022
WITH
INTERIM APPLICATION NO.1656 OF 2024

Pr Commissioner of Income Tax-6	...Appellant/Applicant
<u>Versus</u>	
Crescent Payments Pvt. Ltd.	...Respondent

WITH
(516) INCOME TAX APPEAL NO.150 OF 2023

Pr Commissioner of Income Tax-17 Mumbai	...Appellant
<u>Versus</u>	
IDBI Staff Co-Operative Credit Society Ltd.	...Respondent

WITH
(519) INCOME TAX APPEAL (L) NO.33535 OF 2023
WITH
INTERIM APPLICATION NO.1384 OF 2024

Principal Commissioner of Income Tax-6, Mumbai	...Appellant/Applicant
<u>Versus</u>	
CU Inspections & Certifications India Pvt. Ltd.	...Respondent

WITH
(520) INCOME TAX APPEAL NO.352 OF 2024

Pr Commissioner of Income Tax-6, Mumbai ...Appellant

Versus

General Mills India Pvt. Ltd. ...Respondent

WITH
(521) INCOME TAX APPEAL (L) NO.5648 OF 2024

Principle Commissioner of Income Tax-17 ...Appellant

Versus

Nafisa Asgar Mun ...Respondent

WITH
(522) INCOME TAX APPEAL (L) NO.15758 OF 2024

The Principal Commissioner of
Income Tax-17, Mumbai ...Appellant

Versus

Varsha Shrikant Pranjape ...Respondent

WITH
(523) INCOME TAX APPEAL (L) NO.18292 OF 2024
WITH
INTERIM APPLICATION NO.21416 OF 2024

Principal Commissioner of
Income Tax-6, Mumbai ...Appellant/Applicant

Versus

Ingram Micro India Ltd. ...Respondent

WITH
(524) INCOME TAX APPEAL (L) NO.18293 OF 2024
WITH
INTERIM APPLICATION (L) NO.21417 OF 2024

Principal Commissioner of
Income Tax-6, Mumbai ...Appellant/Applicant

Versus

Ingram Micro India Ltd. ...Respondent

WITH

...Appellant

Versus

...Respondent

Mr. Suresh Kumar, a/w Ms. Mohini Chougule ,Mr Akhileshwar Sharma, Mr. P.C. Chhotaray, Mr. Khanchandani Vikas Tekchand, Mr. A. K. Saxena, Ms. Swapna Gokhale, Ms. Sushma Nagaraj, Mr. Ravi Rattesar, Ms. Shilpa Goel, Mr. D.B. Harnesha for the Appellants.

Mr. Atul K. Jasani, Mr. Niranjana A. Mogre, Mr. Rahul Hakani, Mr. B.V. Jhaveri a/w Ms. Bhargavi P. Raval, Mr. P. Tripathi a/w Mr. Ketan Dave, i/b. A.S. Dayal & Associates, Mr. Ashok N. Boghani i/b. Boghani & Co., Mr. Sameer G. Dalal, Mr. R.S. Padvekar a/w Mr. Tanzil Padvekar, Ms. Tejal Kharkar, Mr. Jas Sanghavi, i/b. PDS Legal, Mr. Abhishek Tilak i/b. DMD Advocate, Mr. Sanjiv M. Shah, Mr. Madhur Agrawal i/b. Mr. Atul K. Jasani, Mr. Nishant Thakkar a/w Mr. Hiten Takkar, Mr. Ajay R. Singh, a/w Mr. Akshay Pawar, Mr. Satyasrikant Vutha i/b. Khaitan Legal Associates for the Respondents.

CORAM **M. S. Sonak &
Jitendra Jain, JJ.**

DATED: 26 March 2025

PC:-

1. The learned counsel for the Appellants/revenue seeks leave to withdraw these appeals on the ground that the tax effect in these Appeals is less than Rs.2 crores.
2. Accordingly, leave is granted and these appeals are disposed of as withdrawn. Interim Applications, if any, do not survive and are disposed of. However, the questions of law raised in these appeals are kept open since we have not adjudicated upon them.

3. At the request of learned counsel for the appellants we record that if at the later stage it is discovered that the tax effect is greater than Rs.2 Crores or matters fall within the exceptions, liberty is granted to them to seek revival by filing appropriate application. However, we expect such an application would be filed within reasonable period and preferably before 31 December 2025.
4. All these appeals, are disposed of as withdraw with above liberties. The appellants shall be entitled to refund of Court fees in accordance with law.
5. No orders for costs.

(Jitendra Jain, J)

(M.S. Sonak, J)