Vartak

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

INCOME TAX APPEAL NO. 28 OF 2018
AND
INCOME TAX APPEAL NO. 50 OF 2018
AND
INCOME TAX APPEAL NO. 66 OF 2018
AND
INCOME TAX APPEAL NO. 90 OF 2018
WITH
INCOME TAX APPEAL NO. 174 OF 2018
WITH
INCOME TAX APPEAL NO. 92 OF 2018
AND
INCOME TAX APPEAL NO. 700 OF 2018
AND
INCOME TAX APPEAL NO. 1114 OF 2018
AND
INCOME TAX APPEAL NO. 1116 OF 2018
AND
INCOME TAX APPEAL NO. 1191 OF 2018
AND
INCOME TAX APPEAL NO. 1208 OF 2018
AND
INCOME TAX APPEAL NO. 1305 OF 2018
AND
INCOME TAX APPEAL NO. 1310 OF 2018
AND
INCOME TAX APPEAL NO. 1311 OF 2018
AND
INCOME TAX APPEAL NO. 1313 OF 2018
AND
INCOME TAX APPEAL NO. 1315 OF 2018
AND
INCOME TAX APPEAL NO. 1316 OF 2018
AND
INCOME TAX APPEAL NO. 1321 OF 2018
AND
INCOME TAX APPEAL NO. 1326 OF 2018

AND
INCOME TAX APPEAL NO. 1622 OF 2018
AND
INCOME TAX APPEAL NO. 1623 OF 2018
AND
INCOME TAX APPEAL NO. 1624 OF 2018
AND
INCOME TAX APPEAL NO. 1626 OF 2018
AND
INCOME TAX APPEAL NO. 1627 OF 2018
AND
INCOME TAX APPEAL NO. 1633 OF 2018
AND
INCOME TAX APPEAL NO. 1634 OF 2018
AND
INCOME TAX APPEAL NO. 1635 OF 2018
AND
INCOME TAX APPEAL NO. 1636 OF 2018
AND
INCOME TAX APPEAL NO. 1652 OF 2018
AND
INCOME TAX APPEAL NO. 1654 OF 2018
AND
INCOME TAX APPEAL NO. 1800 OF 2018
AND
INCOME TAX APPEAL NO. 1808 OF 2018
AND
INCOME TAX APPEAL NO. 1827 OF 2018
AND
INCOME TAX APPEAL NO. 1828 OF 2018
AND
INCOME TAX APPEAL NO. 1829 OF 2018
AND
INCOME TAX APPEAL NO. 1834 OF 2018
AND
INCOME TAX APPEAL NO. 1836 OF 2018
AND
INCOME TAX APPEAL NO. 1845 OF 2018
AND
INCOME TAX APPEAL NO. 1846 OF 2018

AND
INCOME TAX APPEAL NO. 1851 OF 2018
AND
INCOME TAX APPEAL NO. 1852 OF 2018
AND
INCOME TAX APPEAL NO. 2144 OF 2018
AND
INCOME TAX APPEAL NO. 2150 OF 2018

Commissioner of Income Tax (LTU) ..Appellant
Versus
Reliance Industries Ltd. ..Respondent

AND
INCOME TAX APPEAL NO. 1119 OF 2018

Commissioner Industries Ltd. ..Appellant
Versus
Reliance Industries Ltd. ..Respondent

Mr. Suresh Kumar for Appellant.
Mr. Madhur Agarwal with Mr. P. C. Tripathi and Mr. Ketan Dave i/b. Mr. Raj Darak for Respondent.
Mr. Madhur Agarwal with Mr. P. C. Tripathi and Mr. Ketan Dave i/b. A. S. Dayal & Associates for Respondent in ITXA 1827/18, 1828/18 and 1851/18.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATE: 24 JUNE, 2024.

P.C.:

1. We have heard learned counsel for the parties.

2. We have listed these appeals as the parties are *ad idem* that they would stand covered by the order dated 21 June, 2024 passed by this Court in Income Tax Appeal No. 1655 of 2018 [Commissioner of Income Tax-(LTU) vs. Reliance Industries Ltd.]. We, however, find that some of these appeals, on account of prior orders passed by the Division Bench directing service of the appeals on the respondent and on failure to take appropriate steps the appeals stood dismissed without further reference to the Court. We are, however, informed that in fact, in many of these appeals, the respondent, on service of the proceedings by the department, had already filed vakalatnama and therefore, there was no need for further steps to be taken by the department to serve the respondent/assessee and hence the automatic order was not applicable. This is also agreed on behalf of the respondent/assessee. In this view of the matter, we restore to the file of this Court all the appeals which came to be automatically dismissed by such orders passed by the Division Bench.

3. Office to accordingly take further appropriate steps to show these appeals as restored.

(SOMASEKHAR SUNDARESAN, J.) **(G. S. KULKARNI , J.)**