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

INCOME TAX APPEAL NO. 1704 OF 2018

Pr. Commissioner of Income Tax-12, Mumbai ..Appellant
Versus
Balajee Infratech and Constructions Pvt. Ltd. ..Respondent

AND
INCOME TAX APPEAL NO. 1290 OF 2018

Pr. Commissioner of Income Tax-5, Mumbai ..Appellant
Versus
Seth Ferromet Pvt. Ltd. ..Respondent

AND
INCOME TAX APPEAL NO. 1307 OF 2018

Pr. Commissioner of Income Tax-10, Mumbai ..Appellant
Versus
Moonlight Electrical Contractors and
Engineering Pvt. Ltd. ..Respondent

AND
INCOME TAX APPEAL NO. 1662 OF 2018

Pr. Commissioner of Income Tax-1, Mumbai ..Appellant
Versus
SVD Resins and Plastics Pvt. Ltd. ..Respondent

AND
INCOME TAX APPEAL NO. 1664 OF 2018

Pr. Commissioner of Income Tax-1, Mumbai ..Appellant
Versus
SVD Resins and Plastics Pvt. Ltd. ..Respondent

Mr. Suresh Kumar for Appellant.

Mr. Dhaval Shah for Respondent in ITXA No. 1704/18.
Mr. Tanzil Padvekar for Respondent in ITXA Nos.1662/18 & 1664/18.

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

P.C.:

1. This batch of appeals involves an issue on bogus purchases. As observed by us in the order dated 18 June, 2024 passed on Income Tax Appeal No.1290 of 2018 and Income Tax Appeal No.1307 of 2018, we intend to examine the issue in regard to the correct approach which would be required to be taken as we find that the orders passed by the Tribunals in these cases have adopted a varied approach, even in cases when the facts and circumstances are similar. We accordingly intend to hear the parties.

2. List these appeals along with connected appeals, a list of which be circulated by the learned counsel for the revenue, to be heard on **02 August, 2024 (H.O.B.)**. The relevant judgments the parties intend to rely along with their propositions be also circulated well in advance.

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