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

(8) INCOME TAX APPEAL NO.2299 OF 2018

Pr. Commissioner of Income Tax-12, Mumbai ...Appellant
Versus
M. S. Infraproject Private Ltd. ...Respondent

WITH
(9) INCOME TAX APPEAL NO.2300 OF 2018

Pr. Commissioner of Income Tax-13, Mumbai ...Appellant
Versus
Vardhaman Remedies Pvt. Ltd. ...Respondent

Mr. Akhileshwar Sharma for Appellant in both the appeals.
Mr. Dhaval Shah a/w Ms. Tisha B. for Respondent in ITXA/2299/2018.

WITH
(24) INCOME TAX APPEAL NO.2347 OF 2018

Pr. Commissioner of Income Tax-2, Thane ...Appellant
Versus
Etesh Prakash Jain (HUF) ...Respondent

WITH
(25) INCOME TAX APPEAL NO.2351 OF 2018

Pr. Commissioner of Income Tax-27, Mumbai ...Appellant
Versus
Bhanu Construction ...Respondent

WITH
(28) INCOME TAX APPEAL NO.2356 OF 2018

Principal Commissioner of Income Tax-29,
Mumbai ...Appellant
Versus
Darmesh V. Shah ...Respondent

WITH
(38) INCOME TAX APPEAL NO.2393 OF 2018

Pr. Commissioner of Income
Tax Central-3, Mumbai ...Appellant

Versus

PBA Infrastructure Ltd. ...Respondent

Mr. Suresh Kumar for Appellant in all four appeals.
Mr. Akhilesh Deshmukh for Respondent in ITXA/2356/2018.
Mr. Nishit M. Gandhi a/w Ms. Usha Dalal and Ms. Aadnya C. Bhandari for Respondent in ITXA/2393/2018.

WITH
(41) INCOME TAX APPEAL NO.2397 OF 2018

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

Versus

Pushpak Auxichem Pvt. Ltd. ...Respondent

WITH
(45) INCOME TAX APPEAL NO.2402 OF 2018

Pr. Commissioner of Income Tax-27 ...Appellant

Versus

Harish K. Chandak ...Respondent

WITH
(47) INCOME TAX APPEAL NO.2404 OF 2018

The Principal Commissioner of Income Tax-5,
Mumbai ...Appellant

Versus

M/s. Sheth Ferromet Pvt. Ltd. ...Respondent

Mr. Akhileshwar Sharma for Appellant in all three appeals.

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

DATED : 20 March 2025

PC.:-

1. Heard learned counsel for the parties.

2. In these appeals, the tax effect is less than Rs.2 crores. However, the issue involved relates to bogus purchases but the appeals prior to 20 August 2018, whereby the exceptions were carved out with respect to this issue.

3. For the reasons mentioned in our order dated 12 February 2025 in Income Tax Appeal No.2061 of 2018, the appeals would not survive since the exceptions inserted were after filing of the appeals. However, the Circular dealing with monetary limits would apply to the pending appeals also.

4. In view of above, the appeals are disposed of because the tax effect is within the monetary limits set out by the Circular of 2024.

5. The questions of law are, however, kept open.

(Jitendra Jain, J.) **(M. S. Sonak, J.)**