

BOMBAY HIGHCOURT

DAILY MAIN CAUSELIST For Wednesday The 1st October 2025

COURT NO. 6

DIVISION

AT 11:00 AM

HON'BLE SHRI JUSTICE B.P. COLABAWALLA HON'BLE SHRI JUSTICE AMIT SATYAVAN JAMSANDEKAR

HEADER NOTE:

V.C. Link - https://zoom.us/my/dbcourt10

Meeting Number - 418 866 3000

Sr.No.1 will be taken up at 3:00 PM

Sr. CASE NO. PARTIES ADVOCATES

AT 3.00 P.M.

1 WP/820/2020 LUCENT TECHNOLOGIES GRL LLC PDS LEGAL

[Civil] VS

Shardul Amarchand Mangaldas and

Co

THE DEPUTY COMMISSIONER OF INCOME TAX(INTERNATIONAL

TAXATION)

REMARK: Note: 1) M/s. Shardul Amarchand Mangaldas and Co for R. no. 2 (VP filed on 04/03/2025) 2) As per Court's Order dated 10/02/2025 amendment carried out within stipulated period however Affidavit of Service not filed till date. 3) Affidavit in Reply on behalf of the Respondent filed on dt. 16/09/2020 is kept herewith. 4) Intimation given to concerned Original side Board department to connect Income Tax Appeal No. 2104/2011, 2214/2019, 976/2014, 915/2014, 3081/2018 and 3693/2018. Court (DB) For Admission

FOR AMENDMENT

2 IA/3737/2024 DEPUTY COMMISSIONER OF CGST RAM OCHANI [Original] AND C EX PUNE I MAX LEGAL (AMH20240127045C20240 COMMISSIONERATE RAM OCHANI 0018) VS RESPONDENT

In ABEE INFO CONSUMABLES LTD CEXA/130/2018 FORMALY KNOWN AS MS ABEE

PRINTER RIBBONS LTD

3 IA/2220/2025 THE PRINCIPAL COMMISSIONER OF Abhishek R Mishra [Original] CGST AND C EX PUNE I AJAY KUMAR

(AMH20230057802C20250 COMMISSIONERATE

0064) VS -

In NEO SANNYAS FOUNDATION Abhishek R Mishra

CEXA/183/2016

IA(L)/23970/2025 4 Nirajkum ar Nirmalkumar Rungta CHANDNANI MINAL JAIWANT CHANDNANI MINAL JAIWANT

[Original] VS

(AMH20230017500C20250 Sushila N Rungta

0011) In

JAIWANT S. CHANDNANI SURESH KUMAR RESPONDENT

WTXA/1747/2013

WTXA/2161/2013

5 IA(L)/25181/2025 Nirajkum ar Nirmalkumar Rungta

[Original]

(AMH20230017500C20250 Sushila N Rungta

0010) In

CHANDNANI MINAL JAIWANT CHANDNANI MINAL JAIWANT

JAIWANT S. CHANDNANI

SURESH KUMAR RESPONDENT

FOR RESTORATION

6 IA(L)/34860/2024 BANK OF INDIA MAKARAND P S JOSHI

[Original] MAX Legal VS (AMH20240127999C20240 The Commissioner

0001) In

CEXA/12/2023

FOR CONDONATION OF DELAY

7 IA/1509/2024 MCKINSEY AND CO INC PDS Legal [Original] PDS Legal VS

(ECHCBM02214352023) THE COMMISSIONER OF CGST AND CX MUMBAI SOUTH MUMBAI

CEXA(L)/28761/2023

M S Roadlines **DEVENDRA JAIN** 8 IA/3436/2024 [Original] Devendra H. Jain VS

(AMH20240126815C20240 Income Tax Officer WD 28(2)(2) ARJUN GUPTA SHAM V WALVE

0007) In

ITXA(L)/4181/2020

FOR DIRECTION

9 APEAL/362/2023 JITENDRA CHIMANLAL THAKKAR Qureshi and Associates

[Criminal] VS

STATE OF MAHARASHTRA AND

ANR.

REMARK: (U/s. 130 of the Customs Act, 1962) Note:- 1)-Appeal filed in time. 2)-U/t accepted by Reg. Judl(II)orig. C.C. copy dated 08/03/2019 is not filed. 3)-U/t. Given- the photocopy/copies annexed are not legible. 4)-Criminal Appeal No. 362 of 2023 filed against the order dt. 29/12/2017, passed by the Commissioner of Customs (CSI) Airport Mumbai and same is to be placed before the Court who is taking the First Appeal (F.A.) of Division Bench as per Chapter 1, Rule (3) of the Bombay High Court Appellate Side Rules, Submission kept herewith at Flag A. -Court DB for Admission. Coram: B. P. Colabawalla and A. S. Jamsandekar, JJ. Circulation granted for 24/09/2025 Date 15/09/2025 for Reg. Judl(I)

HIGH ON BOARD (HOB)

10 WP/687/2025 The Tata Power Company Limited KLT LAW ASSOCIATES RATNAKAR SINGH

[Original] VS

(AMH20240129120C20240 Maharashtra Electricity Regulatory

0015) Commission

FOR AD-INTERIM RELIEF

GP OS

30/09/2025 20:40:45 2/18

Roche Diabetes Care India Private 11 IA(L)/10369/2025 SRIRAM SRIDHARAN [Original] Limited SRIRAM SRIDHARAN

(AMH20240126800C20250 VS

0033) Principal Commissioner of Customs,

Chennai In

CUAPP(L)/10251/2025

FOR DIRECTION

CUAPP/35/2025 12 Commissioner of Customs General NIYATI MANKAD

[Original] PDS Legal

(AMH20240127889C20250 Direct Logistics and Export Co Ltd

0022)

REMARK: ==AS PER THE HON'BLE HIGH COURT ORDER DATED. 09/05/2025, ORDER COMPLIED BY THE REGISTRAR (JUDL-II) DATED. 20/06/2025, IN A/W. WP-3546-2025==

FOR ADMISSION

PR. COMMISSIONER OF INCOME 13 ITXA/11/2019 Suresh Kumar TAX - 3 MUMBAI RESPONDENT [Original]

> VS ATUL KARSANDAS JASANI

SMALL INDUSTRIES DEVELOPMENT

BANK OF INDIA

REMARK: LAST PAGE - 79 ==== BY AFFIDAVIT OF SERVICE FILED ON 13-12-2021, SERVICE SERVED UPON RESPONDENT ON 23-11-2021 BY HAND DELIVERY ====

PR. COMMISSIONER OF INCOME 14 ITXA/12/2019 PRAKASH CHHOTARAY

[Original] TAX 3-MUMBAI

A S Dayal and Associates

KDA ENTERPRISES PVT.LTD Rai Darak

REMARK: LAST PAGE -136

ITXA/15/2019 THE PR COMMISSIONER OF Suresh Kumar 15 [Original] **INCOME TAX 3** RESPONDENT

> VS ATUL KARSANDAS JASANI

> > SMALL INDUSTRIES DEVELOPMENT

BANK OF INDIA

REMARK: LAST PAGE - 123 ==== BY AFFIDAVIT OF SERVICE FILED ON 13-12-2021, SERVICE SERVED UPON RESPONDENT ON 23-11-21 BY HAND DELIVERY ====

ITXA/18/2019 PR. COMMISSIONER OF INCOME 16 SURESH KUMAR

[Original] TAX - 2 VS

MAHINDRA ENGINEERING

SERVICES LTD

REMARK: LAST PAGE 68. == BY AFFIDAVIT OF SERVICE FILED ON 13/12/2021, SERVICE SERVED UPON RESPONDENT ON 01/12/2021 BY E-MAIL ==

17 ITXA/20/2019 PR. COMMISSIONER OF INCOME-SURESH KUMAR Balkrishna V Jhaveri

[Original] TAX-16

LAMHAS SATELLITE SERVICES

LIMITED

REMARK: ==== BY AFFIDAVIT OF SERVICE FILED ON 18-12-2021, SERVICE SERVED UPON RESPONDENT ON 27-11-21 BY HAND DELIVERY====

30/09/2025 20:40:45 3/18

ITXA/34/2019 COMMISIONER OF INCOME TAX-18 SURESH KUMAR

[Original] LTU LUMIERE LAW PARTNERS

VS

JOHNSON AND JOHNSON PVT. LTD.(PREVIOUSLY KNOWN AS SYNTHES MEDICAL PVT.LTD)

REMARK: ==== BY AFFIDAVIT OF SERVICE FILED ON 17-12-2021, SERVICE SERVED UPON RESPONDENT ON 10-12-2021 BY E-MAIL ====

19 ITXA/40/2019 COMMISSIONER OF INCOME TAX

[Original] (IT)-4 VS

RELIANCE COMMUNICATION LTD.

REMARK: ==LAST PAGE NO.61==

20 ITXA/42/2019 PR. COMMISSIONER OF INCOME SURESH KUMAR

[Original] TAX-CENTRAL-1 (U/OBJ CD BLANK)

TANZIL PADVEKAR VS

SWAN ENERGY LTD.(FORMERLY KNOWN AS SWAN MILLS LTD)

REMARK: ITXA LAST PAGE NO.1-103. ====

21 ITXA/46/2019 PR. COMMISSIONER OF INCOME Suresh Kumar

[Original] TAX - 2 Mint and confreres

VS

IPSOS RESEARCH PVT LTD

(FORMERLY KNOWN AS SYNOVATE

INDIA PVT LTD)

REMARK: ==== BY AFFIDAVIT OF SERVICE FILED ON 10-12-2021, SERVICE SERVED UPON RESPONDENT ON 28-11-2021 BY E-MAIL ====

22 ITXA/47/2019 PR. COMMISSIONER OF INCOME SURESH KUMAR TAX- 16 Balkrishna V Jhaveri

[Original]

LAMHAS SATELLITE SERVICES LTD.

REMARK: ==== BY AFFIDAVIT OF SERVICE FILED ON 18-12-2021, SERVICE SERVED UPON RESPONDENT ON 21-11-2021 BY HAND DELIVERY====

23 ITXA/55/2019 PR. COMMISSIONER OF INCOME SURESH KUMAR

[Original] TAX-2 VS

MAHINDRA ENGINEERING

SERVICES LTD.

REMARK: == LAST PG. NO 89 == ==== BY AFFIDAVIT OF SERVICE FILED ON 10-12-2021, SERVICE SERVED UPON RESPONDENT ON 09-12-2021 BY E-MAIL ====

24 ITXA/60/2019 PR. COMMISSIONER OF INCOME SURESH KUMAR

[Original] TAX-7 RESPONDENT

> RAHUL K HAKANI AND NEELAM C VS

Atul K Jasani

GEETANJALI TRADING AND **IADHAV** INVESTMENT PVT. LTD.

REMARK: LAST PAGE NO.82===

30/09/2025 20:40:45 4/18

ITXA/64/2019 PR. COMMISSIONER OF INCOME 25

[Original] TAX CENTRAL - 4 Suresh Kumar

VS

TRIUMPH SECURITIES LTD.

REMARK: LAST PG NO.110 ===

26 ITXA/73/2019 VAIBHAV DEEPAK SHAH SATENDRA KUMAR PANDEY

[Original] VS RESP. NO 1

ASSISTANT COMMISSIONER OF SURESH KUMAR

INCOME TAX, CENTRAL CIRCLE - 13

REMARK: AFFIDAVIT OF SERVICE OF SANDEEP GANAR DT.14/01/2019 PG NO.1-3 FILED OND T.15/01/2019 === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 11/01/2019 ===

SURESH KUMAR 27 ITXA/75/2019 PR. COMMISSIONER OF INCOME [Original] TAX-1 RESPONDENT

Kanga and Co

KRISHABH TRADING AND SERVICES

PVT.LIMITED.

REMARK: AFFIDAVIT OF SERVICE OF SHAIK IBRAHIM DT.01/11/2018 PG NO.1-2 FILED ON DT.15/11/2018 === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 05/10/2018 === ITXA LAST PAGE NO.1-138. ====

28 ITXA/82/2019 THE PR. COMMISSIONER OF

[Original] **INCOME TAX-5**

VS

ECKHARDT ENGINEERING PVT.

LTD. (IN LIQUIDATION)

REMARK: AFFIDAVIT OF SERVICE OF POONAM S. PAWAR FILED ON 17/09/2018. === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 01/08/2018 (U/OBJ. :-AFFIDAVIT IS NOT IN THE PROPER FORMAT) === ITXA/82/2019 LAST PG NO. 52. ===

29 ITXA/83/2019 VAIBHAV DEEPAK SHAH SATENDRA KUMAR PANDEY

[Original] RESP NO.1

ASSISTANT COMMISSIONER OF SURESH KUMAR

INCOME TAX, CENTRAL CIRCLE-13

REMARK: ==AFFIDAVIT OF SERVICE DT 14/01/2019 FILED ON 15/01/2019 === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 11/01/2019 ===

THE PR. COMMISSIONER OF 30 ITXA/88/2019

[Original] **INCOME TAX-3** Suresh Kumar RES.NO. 1 VS

RELIANCE CAPITAL LTD. M/S. RAJESH SHAH and CO.

REMARK: ITXA LAST PAGE NO.1-70. ====

31 ITXA/93/2019 SATENDRA KUMAR PANDEY VAIBHAV DEEPAK SHAH

[Original] VS RESP NO.1

> ASSISTANT COMMISSIONER OF SURESH KUMAR

> > INCOME TAX. CENTRAL CIRCLE - 13

REMARK: AFFIDAVIT OF SERVICE OF SANDEEP GANAR DT.14/01/2019 PG NO.1-3 FILED ON DT.15/01/2019 === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 11/01/2019 ===

30/09/2025 20:40:45 5/18

ITXA/95/2019 VAIBHAV DEEPAK SHAH 32 SATENDRA KUMAR PANDEY

[Original] RESP. NO 1 VS SURESH KUMAR ASSISTANT COMMISSIONER OF

INCOME TAX, CENTRAL CIRCLE-13

REMARK: AFFIDAVIT OF SERVICE OF SANDEEP GANAR DT.14/01/2019 PG NO.1-3 FILED ON DT.15/01/2019 === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 11/01/2019 ===

33 ITXA/100/2019 THE PR. COMMISSIONER OF Sushma Nagaraj [Original] **INCOME TAX-25** P A NARAYANAN

VS

MATHURA ENTERPRISES VISHNU S HADADE

REMARK: LAST PG NO.71 ===

34 ITXA/106/2019 PR.COMMISSIONER OF INCOME AKHILESHWAR SHARMA

[Original] TAX-15,MUMBAI ATUL KARSANDAS JASANI

BOMBAY OXYGEN CORPORATION

LTD.

REMARK: ==LAST PAGE NO.68== == BY AFFIDAVIT OF SERVICE FILED ON 18/12/2021, SERVICE

SERVED UPON RESPONDENT ON 03/12/2021 BY HAND DELIVERY ==

PR. COMMISSIONER OF INCOME 35 ITXA/109/2019 SURESH KUMAR

[Original] TAX - 2 Mint and confreres

VS

IPSOS RESEARCH PVT LTD

(FORMERLY KNOWN AS SYNOVATE

INDIA PVT LTD)

REMARK: LAST PAGE NO.111 === == BY AFFIDAVIT OF SERVICE FILED ON 18/12/2021. SERVICE SERVED UPON RESPONDENT ON 10/12/2021 BY EMAIL ==

36 ITXA/111/2019 PR. COMMISSIONER OF INCOME SURESH KUMAR

[Original] TAX-14, MUMBAI Atul K Jasani

ICICI LOMBARD GENERAL

INSURANCE CO. LTD.

REMARK: LAST PAGE NO.66 ===

37 ITXA/113/2019 KANAKIA SPACES REALTY PRIVATE ATUL KARSANDAS JASANI

[Original] LIMITED (EARLIER KNOWN AS RESP NO. 1 AND 2 CENTAUR MERCANTILE PVT. LTD.) SURESH KUMAR

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE

4(1), MUMBAI AND ANR

REMARK: ITXA/113/2019 LAST PG NO. 186. ===AFFIDAVIT OF SERVICE DT 12/02/2019 FILED ON 18/02/2019 === AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT (01) BY HAND DELIVERY ON 04/02/2018 ===

ITXA/117/2019 PR.COMMISSIONER OF INCOME 38 AKHILESHWAR SHARMA

[Original] TAX-13, MUMBAI

VS

SANDEEP N GOPANI

30/09/2025 20:40:45 6/18 REMARK: AFFIDAVIT OF SERVICE DHARMENDRA CHAUHAN TAKEN ON RECORD DT. 4/10/2018 (U/OBJ WRONG CD GIVEN)==8.==AS PER THIS SERVICE REPORT, SERVICE SERVED TO RESPONDENT(1)BY HAND DELIVERY ON DT.21/05/2018.(U/OBJ)SERVED (2)ANNEXED XEROX COPY OF ACKNOWLEDGEMENT (3)ITXAL NO NOT MENTIONED ACKNOWLEDGMENT === ITXA/117/2019 LAST PG NO. 54. ===

39 ITXA/119/2019 PR COMMISSIONER OF INCOMET

TAX 1 [Original]

VS

EMERSON CLIMATE

TECHNOLOGIES INDIA PVT LTD

REMARK: ITXA/119/2019 LAST PG NO. 183. === By Affidavit of service filed on 09/12/2021 service served upon Respondent on 23/11/2021 by Hand delivery.

40 ITXA/122/2019 THE PR. COMMISSIONER OF

[Original] **INCOME TAX - 25** Sushma Nagaraj

> VS -+ MATHURA ENTERPRISES

> > VISHNU S HADADE

7/18

Suresh Kumar

Atul K Jasani

Prathmesh P. Bhosle 41 ITXA/123/2019 CIT (EXEMPTIONS), MUMBAI

[Original] RESPONDENT

> SOCIETY OF THE CONGREGATION ATUL KARSANDAS JASANI OF FRANCISCAN BROTHERS

REMARK: ITXA LAST PAGE NO.1-48. ====

42 ITXA/124/2019 PR. COMMISSIONER OF INCOME SHAM V WALVE

[Original] TAX - 3

VS

RITA BHANWARLAL JAIN

REMARK: == LAST PG. NO 67 == ==== BY AFFIDAVIT OF SERVICE FILED ON 09-12-2021, SERVICE SERVED UPON RESPONDENT ON 29-11-2021 BY E-MAIL ====

43 ITXA/128/2019 PR. COMMISSIONER OF INCOME SHARMA AKHILESHWAR

[Original] TAX, CENTRAL-4

Rutuja Pawar

MUNIR M.KHAN

44 ITXA/145/2019 PR. COMMISSIONER OF INCOME-SURESH KUMAR YEWALE BALASAHEB

[Original] TAX-8 VS

RELIANCE NATURAL RESOURCES

LTD.

REMARK: ITXA LAST PAGE NO.1-47. ==== === BY AFFIDAVIT OF SERVICE FILED ON 13-12-2021, SERVICE SERVED UPON RESPONDENT ON 09-12-2021 BY HAND DELIVERY ====

45 ITXA/521/2019 THE PR. COMMISSIONER OF P A NARAYANAN RESPONDENT [Original] **INCOME TAX-25** VS Kanga and Co

MILESTONE REAL ESTATE FUND

46 ITXA/1472/2019 THE PR. COMMISSIONER OF

RESPONDENT [Original] **INCOME TAX-25** VS Kanga and Co

MILESTONE REAL ESTATE FUND

THE PR. COMMISSIONER OF ITXA/2637/2019 Suresh Kumar [Original] INCOME TAX-CENTRAL 2, MUMBAI RESP. NO. 1

RAFIQUE AHMED SHAIKH

ASHWIN MEHTA

REMARK: LAST PAGE 561. ===

with

In

NMA/910/2019 THE PR. COMMISSIONER OF I P.A. NARAYANAN [Orignal]

Suresh Kumar NCOME TAX-CENTRAL 2, MUMB

VS RESPONDENT

ASHWIN MEHTA RAFIQUE AHMED SHAIKH ITXA/2637/2019

RESP. NO. 1

RAFIQUE AHMED SHAIKH

LITTLE AND COMPANY

REMARK: ===ADJ DT. 20-08-2025=== PRAECIPE DATED 17/10/2019 == ADDITIONAL AFFIDAVIT OF IITENDRA YADAV DT 17/10/2017 AS PER COURT ORDER DT 27/11/2019 FILED ON 30/11/2019 === AFFIDAVIT IN REPLY OF IYOTI H MEHTA DT.15/01/2020 PG NO.1-548 (U/OBJ-RUNNING PAGINATION NOT GIVEN) TAKEN ON DT.16/01/2020 === === BY AFFIDAVIT OF SERVICE FILED ON 18-12-2021, SERVICE SERVED UPON RESPONDENT ON 25-11-2021 BY HAND DELIVERY====

with

IA(L)/678/2025

(AMH20240128424C20250 State Bank of India

ΑĪ

0001)

VS [Original]

The Pr Commissioner of In

come Tax Central 2, Mumba In

ITXA/2637/2019 i

WITH

NMA/910/2019 THE PR. COMMISSIONER OF I P.A. NARAYANAN [Orignal] NCOME TAX-CENTRAL 2, MUMB Suresh Kumar

> ΑI RAFIQUE AHMED SHAIKH

VS In

ITXA/2637/2019 **ASHWIN MEHTA** RAFIQUE AHMED SHAIKH

RESP. NO. 1

RESPONDENT

REMARK: ===ADJ DT. 20-08-2025=== PRAECIPE DATED 17/10/2019 == ADDITIONAL AFFIDAVIT OF JITENDRA YADAV DT 17/10/2017 AS PER COURT ORDER DT 27/11/2019 FILED ON 30/11/2019 === AFFIDAVIT IN REPLY OF JYOTI H MEHTA DT.15/01/2020 PG NO.1-548 (U/OBJ-RUNNING PAGINATION NOT GIVEN) TAKEN ON DT.16/01/2020 === === BY AFFIDAVIT OF SERVICE FILED ON 18-12-2021, SERVICE SERVED UPON RESPONDENT ON 25-11-2021 BY HAND DELIVERY====

THE PR.COMMISSIONER OF 48 ITXA/2700/2019 Suresh Kumar [Original] INCOME TAX RESPONDENT

RAFIQUE AHMED SHAIKH VS

HARSHAD S MEHTA

REMARK: == LAST PAGE NO. 831 ==

with

THE PR.COMMISSIONER OF IN NMA/915/2019 Suresh Kumar [Orignal] COME TAX Suresh Kumar

RAFIQUE AHMED SHAIKH

RESPONDENT In HARSHAD S MEHTA

30/09/2025 20:40:45 8/18 ITXA/2700/2019 RAFIQUE AHMED SHAIKH

RESPONDENT

with

IA(L)/286/2025

(AMH20240128424C20250 State Bank of India

0002)

[Original] VS

The PR Commissioner of In

come Tax Central 2 In

ITXA/2700/2019

with

IA/221/2021 STANDARD CHARTERED BANK

[Orignal] VS

THE PR.COMMISSIONER OF IN

In COME TAX AND ANR

ITXA/2700/2019

WITH

NMA/915/2019 THE PR.COMMISSIONER OF IN

[Orignal] COME TAX

VS

In HARSHAD S MEHTA

ITXA/2700/2019 RAFIQUE AHMED SHAIKH

RESPONDENT

RESPONDENT

49 ITXA/3056/2019

> [Original] **INCOME TAX 25**

VS

MILESTONE REAL ESTATE FUND

THE PR. COMMISSIONER OF

REMARK: ITXA/3056/2019 LAST PG NO. 138. === === BY AFFIDAVIT OF SERVICE FILED ON 18-12-2021, SERVICE SERVED UPON RESPONDENT ON 07-12-2021 BY E-MAIL ====

50 ITXA/3254/2019

[Original]

THE PR.COMMISSIONER OF **INCOME TAX-CENTRAL 2**

VS

DEEPIKA A MEHTA

REMARK: ITXA/3254/2019 LAST PG NO. 235. ===

51 ITXA/1163/2020

THE PR. COMMISSIONER OF [Original] **INCOME TAX CENTRAL-2**

IYOTI H. MEHTA

ITXA/1167/2020 52

[Original]

THE PR. COMMISSIONER OF **INCOME TAX-CENTRAL-2**

VS

LATE SHRI HARSHAD S MEHTA THROUGH LEGAL HEIR JYOTI H

MEHTA

LITTLE AND COMPANY

DAVE and GIRISH and CO. DAVE and GIRISH and CO.

Suresh Kumar

Suresh Kumar

RAFIQUE AHMED SHAIKH

P A NARAYANAN

Suresh Kumar RESP. NO. 1

RAFIQUE AHMED SHAIKH

Suresh Kumar

Suresh Kumar

30/09/2025 20:40:45 9/18

Suresh Kumar 53 ITXA/1392/2020 THE PR. COMMISSIONER OF [Original] INCOME TAX-CENTRAL 2, MUMBAI VS ASHWIN MEHTA ITXA/1482/2020 PR. COMMISSIONER OF INCOME 54 TAX-CENTRAL-4 MUMBAI [Original] Suresh Kumar ATUL KARSANDAS JASANI SOIGNEE RAJIV KOTHARI 55 ITXA/108/2021 PR. COMMISSIONER OF INCOME [Original] TAX CENTRAL 4 MUMBAI GP OS VS ARUN KUMAR R. MEHTA

REMARK: ==== BY AFFIDAVIT OF SERVICE FILED ON 09-12-2021, SERVICE SERVED UPON RESPONDENT ON 26-11-2021 BY E-MAIL ====

56 ITXA/414/2021 THE PR. COMMISSIONER OF Suresh Kumar [Original] **INCOME TAX- CENTRAL 2** VS

RESP. NO. 1

ASHWIN MEHTA RAFIOUE AHMED SHAIKH

REMARK: ==== BY AFFIDAVIT OF SERVICE FILED ON 18-12-2021, SERVICE SERVED UPON RESPONDENT ON 25-11-2021 BY HAND DELIVERY ====

57 THE PR. COMMISSIONER OF ITXA/1121/2021 Suresh Kumar [Original] INCOME TAX - CENTRAL 2 MUMBAI GP OS

VS

ASHWIN S. MEHTA

DHANANJAY BALKRISHNA 58 CUAPP/40/2024 COMMISSIONER OF CUSTOMS

EXPORT [Original] **DESHMUKH** (ECHCBM02081272023) VS PDS Legal

POSCO MAHARASHTRA STEEL PVT

LTD

59 CUAPP/46/2024 PRINCIPAL COMMISSIONER OF Global Juris

[Original] **CUSTOMS GENERAL**

(AMH20210052451C20240 VS

SUSWASHIS CLEARING AND 0003) FORWARDING AGENCY

WITH

CUAPP(L)/27024/2024

(AMH20210052451C20240 PRINCIPAL COMMISSIONER OF Global Juris

0002)

CUSTOMS GENERAL [Original]

VS

SUSWASHIS CLEARING AND FO

RWARDING AGENCY

60 CEXA/52/2024 Commissioner of CGST and Central NIYATI MANKAD

[Original] Excise. Nashik

(AMH20240127889C20240 VS

0005) Ramanand Steel Ltd

with

10/18 30/09/2025 20:40:45

NIYATI MANKAD

Akash Menon

Abhishek R Mishra

OMLE MAMTA RAMCHANDRA

IA(L)/29432/2025

(AMH20240127889C20250 Commissioner of CGST and

0026)

[Original] Central Excise, Nashik

VS

In Ramanand Steel Ltd

CEXA/52/2024

(AMH20240127889C20240

0005)

61 CUAPP/63/2024 COMMISSIONER OF CUSTOMS NS Abhishek R Mishra

[Original] GENERAL JNCH

(AMH20230057802C20240 VS

0035) APM TERMINALS INDIA PVT LTD

ANNEX

62 CUAPP/2/2025 PR COMMISSIONER OF CUSTOMS

[Original] GENERAL

(ECHCBM02003692024) VS

A.B PAUL AND CO.

63 CUAPP/5/2025 VALEO INDIA PRIVATE LIMITED

[Original] VS

(AMH20240007012C20240 CUSTOMS AUTHORITY FOR 0036) ADVANCE RULINGS MUMBAI

64 CUAPP/8/2025 COMMISSIONER OF CUSTOMS NS

[Original] GENERAL JNCH

(AMH20230057802C20240 VS

0036) APM TERMINALS INDIA PVT LTD

MAIN

65 CEXA/9/2025 Commissioner of Central Ex and ST NIYATI MANKAD

[Original] CGST and Central Excise Daman UBR LEGAL

(AMH20240127889C20240 VS

0014) KEC International Ltd

66 CUAPP/9/2025 COMMISSIONER OF CUSTOMS NS I Sangeet Yadav

[Original] VS

(ECHCBM02091652024) DIN DAYAL AND SONS

67 CEXA/12/2025 Goldwin Medicare Limited MISHRA AKANKSHA AMARJEET

[Original] VS

(AMH20230055464C20240 The Assistant Commission Palghar

0001) CGST and Central Excise

68 CEXA/13/2025 COMMISSIONER OF CGST MUMBAI Global Juris

[Original] WEST (AMH20210052451C20240 VS

0009) J P MORGAN SERVICES INDIA PVT

LTD

WITH

CEXA/29/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0010)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/26/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0014)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/33/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0015)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/30/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB

0012)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

Global Juris

SHARMA SATYAPRAKASH YADUN

PVT LTD

With

IA(L)/2966/2025

(AMH20210052451C20250 COMMISSIONER OF CGST MUMB

0030)

[Original] AI WEST ANDAN

VS

In J P MORGAN SERVICES INDIA

CEXA/30/2025

(AMH20210052451C20240 PVT LTD

0012)

WITH

CEXA/14/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0013)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/19/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0016)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/20/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0017)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/22/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB

Global Juris

0018)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/36/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0011)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/41/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0020)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/17/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0025)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/18/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0024)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/23/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0019)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/24/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0023)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/35/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0021)

[Orignal] AI WEST

VS

I P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/34/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0031)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/44/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0022)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/28/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0028)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/38/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB

Global Juris

0029)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/31/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0027)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/16/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0032)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/25/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0030)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/42/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0034)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/39/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0033)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

PVT LTD

WITH

CEXA/21/2025

(AMH20210052451C20240 COMMISSIONER OF CGST MUMB Global Juris

0045)

[Orignal] AI WEST

VS

J P MORGAN SERVICES INDIA

LUMIERE LAW PARTNERS

PVT LTD

69 CUAPP/25/2025 Commissioner of Customs Air Cargo NIYATI MANKAD

[Original] Import

(AMH20240127889C20250 VS

0011) Cisco Commerce India Pvt Ltd

70 CEXA/27/2025 Pepsico India Holdings Pvt Ltd SRIRAM SRIDHARAN

[Original] VS

(AMH20240126800C20240 Commissioner of CGST and Central

0026) Excise, Navi Mumbai

with

IA/944/2025

(AMH20240126800C20240 Pepsico India Holdings Pv SRIRAM SRIDHARAN

0027)

[Orignal] t Ltd

VS

Commissioner of CGST and In

CEXA/27/2025

(AMH20240126800C20240 Central Excise, Navi Mumb

0026)

ai

71 CEXA/32/2025 Allcargo Logistics Limited KEVAL SHAILESH SHAH

[Original]

(AMH20240130238C20240 Commissioner of Service Tax IV,

0004) Mumbai.

Commissioner of Customs General 72 CUAPP/36/2025 NIYATI MANKAD TLC LEGAL LLP

[Original]

(AMH20240127889C20250 J M Baxi And Co

0023)

CUAPP/39/2025 73 Commissioner of Customs NS IV JNCH NIYATI MANKAD

[Original] VS TLC LEGAL LLP

(AMH20240127889C20250 J M Baxi And Co

0024)

74 CUAPP/40/2025 PRINCIPAL COMMISSIONER OF Abhishek R Mishra

[Original] CUSTOMS GENERAL

(AMH20230057802C20250 VS

0074) DHARAMDAS AND CO

75 CEXA/40/2025 CG Power and Industrial Solutions Pvt MNSQ LEGAL

Ltd formerly known as Crompton [Original]

(AMH20240130505C20240 Greaves Ltd

0003)

Commissioner of Central Excise.

Mumbai

with

IA(L)/28300/2024

(AMH20240130505C20240 CG Power and Industrial S MNSQ LEGAL

0011)

[Original] olutions Pvt Ltd

VS

In Commissioner of Central E

CEXA/40/2025

(AMH20240130505C20240 xcise Mumbai Ill

0003)

76 CUAPP/41/2025 COMMISSIONER OF CUSTOMS Abhishek R Mishra

[Original] JNCH NHAVA SEVA I

(AMH20230057802C20250 VS

A AND S TRADERS 0026)

77 CUAPP/42/2025 Abhishek R Mishra COMMISSIONER OF CUSTOMS

[Original] INCH NHAVA SEVA I GP OS

(AMH20230057802C20250 VS

0030) A AND S TRADERS

78 CEXA/43/2025 Commissioner of CGST and Central NIYATI MANKAD

Excise Daman Commissionerate PDS Legal [Original] (AMH20240127889C20250 GP OS

0003) Kalpana Industries Limited

17/18 30/09/2025 20:40:45

GP OS

79 CUAPP/43/2025 COMMISSIONER OF CUSTOMS Abhishek R Mishra

[Original] JNCH NHAVA SEVA I

(AMH20230057802C20250 VS

0031) A AND S TRADERS

80 CUAPP/44/2025 Principal Commissioner of Customs DESHPANDE SHRIKAR

[Original] GENERAL DATTATRAYA

(AMH20240131766C20250 VS

0010) C V Karia Clearing And Forwarding

Pvt Ltd

81 CEXA/45/2025 THE PRINCIPAL COMMISSIONER, Sangeet Yadav

[Original] CENTRAL GST AND CENTRAL A. S. DAYAL AND ASSOCIATES

(ECHCBM02035722024) EXCISE,

VS

RELIANCE INDUSTRIES LTD

82 CUAPP/45/2025 COMMISSIONER OF CUSTOMS Abhishek R Mishra

[Original] JNCH NHAVA SEVA I GP OS

(AMH20230057802C20250 VS

0028) A AND S TRADERS

83 CEXA/46/2025 THE PRINCIPAL COMMISSIONER, Sangeet Yadav

[Original] CENTRAL GST AND CENTRAL A S Dayal and Associates

(ECHCBM02035702024) EXCISE,

VS

RELIANCE INDUSTRIES LTD

84 CUAPP/46/2025 COMMISSIONER OF CUSTOMS Abhishek R Mishra

[Original] INCH NHAVA SEVA I GP OS

(AMH20230057802C20250 VS

0025) A AND S TRADERS

85 CUAPP/47/2025 COMMISSIONER OF CUSTOMS Abhishek R Mishra

[Original] JNCH NHAVA SEVA I GP OS

(AMH20230057802C20250 VS

0029) A AND S TRADERS

FOR FINAL HEARING

86 CEXA/48/2019 HDFC BANK LTD. Abhishek Rastogi

[Original] VS -

COMMISSIONER OF CGST -CENTRAL EXCISE MUMBAI

CENTRAL

REMARK: ==AMENDMENT CARRIED OUT AS PER ORDER DATED - 10/10/2024 ON DATED - 14-10-2024==