

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

**INCOME TAX APPEAL(IT) NO. 161 OF 2024**

Shobha Harish Thawani-2016-17 ....APPELLANTS

V/S

Joint Commissioner Of income-tax Central ....RESPONDENT  
Circle-8-mumbai

Dr. K. Shivaram a/w Mr. Rahul Hakani, Ms. Bhavana Ahire for  
Appellant

Mr. Suresh Kumar for Respondent

**CORAM : HON'BLE SHRI JUSTICE G. S. KULKARNI &  
HON'BLE MS JUSTICE AARTI A. SATHE, JJ**

**DATE : 17th April, 2026**

**P.C. :**

S. O. to 24/04/2026 ( H. O. B.).

**( ASSOCIATE )**