

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

**INCOME TAX APPEAL(IT) NO. 724 OF 2019**

**Pr. Commissioner Of Income Tax - 2, Thane ....APPELLANTS**

**V/S**

**S.d. Process Equipments ....RESPONDENT**

**Mr. Akhileswar Sharma for the Appellant.**

**None for Respondent.**

**CORAM : HON'BLE SHRI JUSTICE M. S. KARNIK &  
HON'BLE SHRI JUSTICE S. M. MODAK, JJ**

**DATE : 22nd January, 2026**

**P.C. :**

**S. O. to 26/02/2026 ( at 3:00 pm).**

**( ASSOCIATE )**