

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

INCOME TAX APPEAL(IT) NO. 628 OF 2004

Surindra Paul Gupta .....APPELLANTS

V/S

Income-tax, .....RESPONDENT

WITH

INCOME TAX APPEAL(IT) NO. 943 OF 2009

Surendra Paul Gupta .....APPELLANTS

V/S

Dy. Commissioner Of Income Tax 13 (1) .....RESPONDENT

Mr. P. C. Chhotaray for the petitioner.

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

**DATE : 29th January, 2026**

**P.C. :**

At the request of learned counsel for the Appellant , stand over  
to 12/02/2026 .

**( ASSOCIATE )**