

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

**INCOME TAX APPEAL(IT) NO. 10 OF 2004**

Madhusudan B.kocha ....APPELLANTS

V/S

The Asstt. Commissioner Of ....RESPONDENT  
Income-tax,circle-22, Mumbai.

Mr. P. Chatterji Sr. Adv, a/w Beny Madhav i/b  
Mr. Ajit a. Kocharekar for the Appellant.

**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 29/01/2026 .

**( ASSOCIATE )**