

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

WRIT PETITION NO. 1237 OF 2026

Gemological Institute Of America, IncPETITIONER

V/S

Commissioner Of Income Tax (international Taxation) 2, MumbaiRESPONDENT

WITH

INCOME TAX APPEAL(IT) NO. 2306 OF 2022

Pr Commissioner Of Income Tax It 2 Mumbai....APPELLANTS

V/S

Gemological Institute Of America IncRESPONDENT

WITH

INCOME TAX APPEAL(IT) NO. 945 OF 2022

Commissioner Of Income - Tax (it) - 2APPELLANTS

V/S

Gemological Institute Of America Inc. C/o. Gia.RESPONDENT
India Laboratory Pvt.ltd.

WITH

INCOME TAX APPEAL(IT) NO. 779 OF 2023

Commissioner Of Income Tax It 2 MumbaiAPPELLANTS

V/S

Gemological Institute Of America Inc Ay 13 14.RESPONDENT

WITH

INCOME TAX APPEAL(IT) LODGING NO. 21874 OF 2022

Commissioner Of Income Tax It 3 MumbaiAPPELLANTS
V/S

Gemological Institute Of America Inc Ay 14 15.RESPONDENT

WITH

INCOME TAX APPEAL(IT) NO. 2331 OF 2022

Commissioner Of Income Tax It 2 MumbaiAPPELLANTS
V/S

Gemological Institute Of America IncRESPONDENT

WITH

INCOME TAX APPEAL(IT) NO. 72 OF 2023

Commissioner Of Income Tax It 2 MumbaiAPPELLANTS
V/S

Gemological Institute Of America Inc Ay 15 16.RESPONDENT

WITH

INCOME TAX APPEAL(IT) LODGING NO. 24479 OF 2024

Commissioner Of Income Tax InternationalAPPELLANTS
Taxation 2 Mumbai
V/S

Gemological Institute Of America Inc 2020-21...RESPONDENT
Ita 647/mum/2023

WITH

INCOME TAX APPEAL(IT) NO. 73 OF 2023

Commissioner Of Income Tax It 2 MumbaiAPPELLANTS
V/S

Gemological Institute Of America Inc Ay 12 13.RESPONDENT

WITH
INCOME TAX APPEAL(IT) NO. 553 OF 2023

Pr Commissioner Of Income Tax It 2 Mumbai....APPELLANTS
V/S
Gemological Institute Of America Inc Ay 2017...RESPONDENT
2018 Pan Aadcg7962k

Mr. J. D. Mistri, Senior Advocate a/w Mr. Niraj Sheth, Mr.
Gunjan Kakad i/b Mr. Atul K. Jasani Advocates for the
Petitioner in WP(l)/31207/2024 and for the Respondent in
APPEALS

Mr. Subir Kumar (Through V.C.) a/w Mr. Akhileshwar Sharma,
Ms. Ashita Aggarwal, Ms. Diksha Pandey, Advocates for the
Appellants in APPEALS and for the Respondents in
WP/1237/2026

CORAM : **HON'BLE SHRI JUSTICE B.P.**
 COLABAWALLA &
 HON'BLE SHRI JUSTICE FIRDOSH
 PHIROZE POONIWALLA, JJ

DATE : **1st April, 2026**

P.C. :

S. O. to 02/04/2026 (F. O. B.).

(ASSOCIATE)