

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

INCOME TAX APPEAL NO. 2653 OF 2018

Pr. Commissioner of Income Tax, Central-2. .. Appellant

Versus

K. Raheja Corp. Pvt. Ltd. .. Respondent

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Adv. Shri. PC Chhotaray a/w Adv. Sangita C. Choure for the Appellant.

Adv. Madhur Agrawal, i/b Adv. Atul K. Jasani for the Respondent.

**CORAM: SUMAN SHYAM &
FIRDOSH P. POONIWALLA, JJ.**
DATE: 7th MAY, 2026

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1. Heard Mr. P.C. Chhotaray learned counsel for the Appellant. This Appeal is directed against the Judgement and Order dated 10.01.2018 passed by the learned Income Tax Appellate Tribunal in Appeal No. 6002/Mum/2016, restricting the disallowance under Section 14A to Rs. 5 lakh against Rs. 14,00,73,911/- made by the Assessing Officer.

2. Heard submissions made by the learned counsel appearing for the Appellant. This Appeal is admitted to be heard on the following substantial question of law :

“Whether, it is a compulsory requirement of law to follow computational procedure laid down in Rule 8D of the IT Rules 1962?”

3. Admit the Appeal.
4. Issue notice returnable in six weeks. Appellant to take necessary steps.
5. The Appellant is also granted liberty to file any other substantial question of law at the time of hearing, with the leave of this Court.

(FIRDOSH P POONIWALLA, J.)

(SUMAN SHYAM, J.)