

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

WRIT PETITION LODGING NO. 31207 OF 2024

Gemological Institute Of America, IncPETITIONER

V/S

Commissioner Of Income Tax (international Taxation) 2, MumbaiRESPONDENT

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. 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. 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) 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) 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

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) 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

**CORAM : HON'BLE SHRI JUSTICE G. S. KULKARNI &
HON'BLE JUSTICE ADVAIT M. SETHNA, JJ**

DATE : 27th November, 2024

P.C. :

Balance Daily Board cannot be taken up today on account of paucity of time. Stand over to 04/12/2024 . Ad-interim relief or interim relief, if any, granted earlier will continue to operate till next date.

(ASSOCIATE)