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

WRIT PETITION NO. 1237 OF 2026

Gemological Institute Of America, Inc ....PETITIONER
V/S
Commissioner Of Income Tax (international ....RESPONDENT
Taxation) 2, Mumbai

WITH
INCOME TAX APPEAL(IT) NO. 2306 OF 2022

Pr Commissioner Of Income Tax It 2 Mumbai....APPELLANTS
V/S
Gemological Institute Of America Inc ....RESPONDENT

WITH
INCOME TAX APPEAL(IT) NO. 945 OF 2022

Commissioner Of Income - Tax (it) - 2 ....APPELLANTS
V/S
Gemological Institute Of America Inc. C/o. Gia.RESPONDENT
India Laboratory Pvt.ltd.

WITH
INCOME TAX APPEAL(IT) NO. 72 OF 2023

Commissioner Of Income Tax It 2 Mumbai ....APPELLANTS
V/S
Gemological Institute Of America Inc Ay 15 16.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. 779 OF 2023

Commissioner Of Income Tax It 2 Mumbai ....APPELLANTS
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 Mumbai ....APPELLANTS
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 Mumbai ....APPELLANTS
V/S
Gemological Institute Of America Inc ....RESPONDENT

WITH
INCOME TAX APPEAL(IT) NO. 73 OF 2023

Commissioner Of Income Tax It 2 Mumbai ....APPELLANTS
V/S
Gemological Institute Of America Inc Ay 12 13.RESPONDENT

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/1237/2026 and for the Respondent in APPEALS

Mr. N. Venkatraman, ASG a/w Mr. Subir Kumar, Mr. Akhileshwar Sharma, Ms. Ashita Aggarwal, 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 :	**8th April, 2026**

P.C. :

S.O. to 24/04/2026 Ad-interim or interim reliefs, if any,granted earlier will continue to operate till next date.

(ASSOCIATE)