

**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) 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. 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. 2331 OF 2022

Commissioner Of Income Tax It 2 MumbaiAPPELLANTS

V/S

Gemological Institute Of America IncRESPONDENT

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. 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. 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. 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. 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.

Mr. J. D. Mistri , Senior Advocate a/w Mr. Niraj Sheth, i/b. Mr.
Atul K. Jasani. for the Petitioner In WP/31207/2024 & for the
Respondent in other income tax Appeals
Mr. N. Venkatraman, ASG a/w Mr. Prathmesh Bhosle, Mr.
Akhileshwar Sharma, Mr. Suresh Kumar, for the Respondent In
WP/31207/2024 & for the Appellant in all Appels

CORAM : **HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE SHRI JUSTICE JITENDRA
SHANTILAL JAIN, JJ**

DATE : **21st April, 2025**

P.C. :

S. O. to 09/06/2025 (for directions).

(ASSOCIATE)