

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

WRIT PETITION LODGING NO. 31207 OF 2024

Gemological Institute Of America, Inc ....PETITIONER

V/S

Commissioner Of Income Tax (international Taxation) 2, Mumbai ....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 Inc ....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. 945 OF 2022

Commissioner Of Income - Tax (it) - 2 ....APPELLANTS

V/S

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

WITH

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

Commissioner Of Income Tax International ....APPELLANTS  
Taxation 2 Mumbai

V/S

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

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. 73 OF 2023

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

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. 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) NO. 72 OF 2023

Commissioner Of Income Tax It 2 Mumbai ....APPELLANTS  
V/S

Gemological Institute Of America Inc Ay 15 16.RESPONDENT

Mr. J. D. Mistry, Sr. Advocate a/w Adv. Niraj Sheth i/b. Adv.  
Atul Jasani, for the Petitioner in Writ Petition and for the  
Respondent in Income Tax Appeals

Adv. Prathamesh Bhosle, Adv. Suresh Kumar, Adv.  
Akhileshwar Sharma for the Appellant in Income Tax Appeals  
and for the Respondent in Writ Petition

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

**DATE :**        **15th July, 2025**

**P.C. :**

S.O. to 21/07/2025 Ad-interim or interim reliefs, if any, granted  
earlier will continue to operate till next date.

**( ASSOCIATE )**