



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

WRIT PETITION (L) NO. 31207 OF 2024

Gemological Institute of America, Inc.

.. Petitioner

Versus

Commissioner of Income-tax,
(International Taxation) -2, Mumbai and Ors.

.. Respondents

**WITH
INCOME TAX APPEAL NO. 2331 OF 2022
WITH
INCOME TAX APPEAL NO. 2306 OF 2022
WITH
INCOME TAX APPEAL NO. 779 OF 2023
WITH
INCOME TAX APPEAL NO. 72 OF 2023
WITH
INCOME TAX APPEAL NO. 73 OF 2023
WITH
INCOME TAX APPEAL (L) NO. 21874 OF 2022
WITH
INCOME TAX APPEAL (L) NO. 24479 OF 2024
WITH
INCOME TAX APPEAL NO. 945 OF 2022
WITH
INCOME TAX APPEAL NO. 553 OF 2023**

Sr. Advocate J.D. Mistri, a/w Adv. Niraj Sheth, i/b Adv. Atul K. Jassani, for the Petitioner in WPL/31207/2024 and for the Respondents in Income Tax Appeals.

Mr. N. Venkatraman, ASG, a/w Adv. Subir Kumar, Adv. Niyanta Trivedi and Adv. Diksha Pandey, for the Appellants in Income Tax Appeals and for the Respondents in WPL/31207/2024.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: FEBRUARY 11, 2026**

P. C.

1. Mr. Venkatraman, the learned ASG, requested that the above matters be kept on 11th March 2026 as he would like to personally come and argue the matter.

2. Acceding to his request, stand over to 11th March 2026.

3. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]