

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

WRIT PETITION NO. 1237 OF 2026

Gemological Institute Of America, IncPETITIONER

V/S

Commissioner Of Income Tax (international Taxation) 2, MumbaiRESPONDENT

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. 945 OF 2022

Commissioner Of Income - Tax (it) - 2APPELLANTS

V/S

Gemological Institute Of America Inc. C/o. Gia.INDIA LABORATORY PVT.LTD.RESPONDENT

WITH

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

Commissioner Of Income Tax International Taxation 2 MumbaiAPPELLANTS

V/S

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

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. 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 MumbaiAPPELLANTS
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 MumbaiAPPELLANTS
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 MumbaiAPPELLANTS
V/S
Gemological Institute Of America IncRESPONDENT

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. Subir Kumar (Through V.C.) a/w 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 : 2nd April, 2026

P.C. :

S.O. to 08/04/2026 Ad-interim or interim reliefs, if any, granted
earlier will continue to operate till next date.

(ASSOCIATE)