

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 2580 OF 2018**

The PR. Commissioner of Income
Tax – 3

...Appellant

Vs.

Rallis India Ltd.

...Respondent

Mr. Suresh Kumar - Advocate for the Appellant

Mr. Jeet Kamdar i/by Mr. Atul K. Jasani - for the Respondent

**CORAM : M. S. KARNIK AND
 S. M. MODAK, JJ.**

DATE : 05th FEBRUARY 2026

P. C. :-

1. Heard learned counsel for the Respondent.
2. It is submission of learned counsel for the Respondent that six grounds have been raised by the Revenue challenging the order of the Income Tax. So far as sixth grounds is concerned, the contention raised therein was already a subject matter of the appeal filed in this Court and the same was dismissed in Income Tax Appeal No. 1809 of 2019.
3. According to the learned counsel, what therefore remains are the

first five grounds in respect of which tax effect is below Rs. 2 crores.

4. We have requested learned counsel Mr. Suresh Kumar to inform the Income Tax department ensuring that Appellant is duly represented on the next date.

5. Stand over to **26th February 2026**.

(S. M. MODAK, J.)

(M. S. KARNIK, J.)