

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

INCOME TAX APPEAL(IT) NO. 54 OF 2020

The Pr. Commissioner Of Central Tax - 1APPELLANTS

V/S

Bny Mellon International Operations (india)RESPONDENT
Pvt.ltd.

Mr. Arjun Gupta for Appellant

Mr. Nitesh Joshi with Aman Arora, Vidhi Mandowara i/b Cyril

Amarchand Mangaldas for Respondent

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

DATE : 15th April, 2026

P.C. :

Heard S.O. to 22/04/2026

(ASSOCIATE)