

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

WRIT PETITION NO. 3233 OF 2019

H. P. Diamonds India Pvt. Ltd.PETITIONER

V/S

**The Deputy Commissioner Of IncomeRESPONDENT
Tax-14(2)(1) And 2 Ors.**

**Mr. Devendra H. Jain (Through V.C.), Advocate for the
Petitioner**

[MENTIONED]

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

DATE : 3rd February, 2026

P.C. :

**S.O. to 17/02/2026 Ad-interim or interim reliefs, if any, granted
earlier will continue to operate till next date.**

(ASSOCIATE)