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

**INCOME TAX APPEAL NO. 208 OF 2024**

Pr Commissioner of Income Tax (Central) Pune

...Appellant

Versus

Gera Realty Estates

...Respondent

Mr. Ashok Kotangle for Appellant.

Mr. Rohan Deshpande i/b. Alisha Pinto for Respondent.

**CORAM: G. S. KULKARNI &  
AARTI SATHE, JJ.**

**DATE: 11 JUNE 2026**

**P.C.**

1. The present appeal pertains to A.Y. 2012-13. The question of law involved in this appeal is stated to be similar to the question of law raised for the previous year in respect of which the Revenue has filed an appeal pertaining to A.Y. 2011-12. It is informed at the Bar that considering the present assignment, the said appeal is to be listed before the co-ordinate Bench. In our opinion, rightly a request is made for clubbing both these matters to be heard by the appropriate bench. Accordingly, liberty to the advocate for the Revenue to move the Hon'ble Chief Justice for clubbing of both these appeals.

2. The parties are put to notice that on the adjourned date of hearing, the Court shall proceed to take up the matters and decide the same finally.

3. Stand over to **03 July 2026 (H.O.B.)**.

**(AARTI SATHE, J.)**

**(G. S. KULKARNI, J.)**