



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

Income Tax Appeal No. 4 of 2023

[The Pr. Commissioner of Income Tax (Central), Nagpur **vs.** M/s. D. P. Jain Datia Bhandar
Toll Road Projects Pvt. Ltd., Nagpur]

with

Income Tax Appeal No. 16 of 2023

[The Pr. Commissioner of Income Tax (Central), Nagpur **vs.** M/s. D. P. Jain Ujjain Package
(Annuity) Road Projects Pvt. Ltd., Nagpur]

with

Income Tax Appeal No. 14 of 2023

[The Pr. Commissioner of Income Tax (Central), Nagpur **vs.** M/s. D. P. Jain Dariyapur
Jasondhi (Annuity) Road Projects Pvt. Ltd., Nagpur]

Office Notes, Office Memoranda
of Coram, Appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's orders

Mr. Bhushan Mohata, Advocate for the appellant
Mr. C. S. Dharmadhikari with Mr. S. D. Pagay, Advocates for the
respondents

CORAM : **ANIL L. PANSARE AND**
NIVEDITA P. MEHTA, JJ.

DATE : **13-03-2026.**

Learned counsel for the respondents tendered
across bar compilation of judgments. Same is taken on
record.

Learned counsel for the respondents submits
that the question involved in appeals has been answered
by the Hon'ble Supreme Court in the case of *Principal
Commissioner of Income Tax Central-3 Vs. Abhisar
Buildwell Pvt. Ltd. [(2024) 2 SCC 433]*.

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Learned counsel for the appellant shall go through the judgment and make submissions accordingly.

List on 10-4-2026.

(JUDGE)

(JUDGE.)

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