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

Income Tax Appeal No. 12 of 2024
[Shri Pravin Shrawanlal Sahu **vs.** Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer, National Faceless Assessment Centre, Delhi]

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

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Mr. Kapil Hirani, Advocate for the appellant
Mr. Anand Parchure with Mr. Bhushan Mohata, Advocates for the respondent

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

DATE : 17-01-2026.

Heard.

The appeal is **admitted** on following substantial question of law.

> Whether on the facts and circumstances of the case and in law, the amount of Rs. 1,34,67,675/- (subject to the exact amount of amount deposited in the bank account, the correct amount being Rs. 1,08,16,476/- and to the extent as confirmed and owned up by the employer) can be treated as undisclosed income of the appellant especially in light of the fact that the said amount belongs to the employer of the appellant and who has accepted the

ownership of the said amount to the extent of Rs. 1,06,96,429/- ?

Mr. Anand Parchure, learned counsel waives service of notice for the respondent.

Stand over to 30-1-2026.

(JUDGE) **(JUDGE.)**

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