

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT NAGPUR
APPELLATE SIDE CIVIL JURISDICTION**

INCOME TAX APPEAL NO. 42 OF 2025

**In
STAMP NO. OF**

Pr. Commissioner Of Income Tax -1, NagpurPETITIONER

V/S

Biharilal Sadharam ChhabriyaRESPONDENT

ANAND PARCHURE for Petitioner

ABHAY N. AGRAWAL for Respondent

**CORAM : HON'BLE JUSTICE URMILA JOSHI PHALKE
&
HON'BLE JUSTICE NIVEDITA PRAKASH
MEHTA, JJ**

DATE : 17th April, 2026

P.C. :

S.o.19.06.2026.

(FOR REGISTRAR JUDICIAL)