



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

**Income Tax Appeal No. 42 of 2025**

[The Pr. Commissioner of Income Tax-1, Nagpur vs. Shri Biharilal Sudhuram Chhabriya]

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

Court's or Judge's orders

Mr. Anand Parchure, Advocate for the appellant  
Mr. A. N. Agrawal, Advocate for the respondent

**CORAM: ANIL L. PANSARE AND**  
**RAJ D. WAKODE, JJ.**

**DATE : 12-12-2025.**

In response to order dated 3-10-2025, Mr. Anand Parchure, learned counsel for the appellant seeks time to place on record the credible and reliable evidence which the appellant revenue had furnished before the Income Tax Appellate Tribunal (ITAT). Learned counsel for the appellant submits that entire proceedings were before ITAT and will flag-mark relevant documents which can be treated as reliable evidence to establish that entire loan shown by the respondent was in cash and was from undisclosed fund.

Stand over after Christmas Vacations.

(JUDGE)

(JUDGE.)