

**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, Nagpur ....PETITIONER**

**V/S**

**Biharilal Sadharam Chhabriya ....RESPONDENT**

**Mr. ANAND PARCHURE, ADV. FOR APPELLANT**

**Mr. ABHAY N. AGRAWAL, ADV. FOR RESPDT.**

**CORAM : HON'BLE SHRI JUSTICE ANIL L. PANSARE  
&  
HON'BLE JUSTICE NIVEDITA PRAKASH  
MEHTA, JJ**

**DATE : 16th January, 2026**

**P.C. :**

**STAND OVER TO 06/02/2026.**

**( FOR REGISTRAR JUDICIAL )**