

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

INCOME TAX APPEAL NO. 24 OF 2022

**In
STAMP NO. OF**

**The Pr. Commissioner Of Income Tax (central),...PETITIONER
Nagpur**

V/S

Shri Narendra Maganlmal KothariRESPONDENT

**S. N. BHATTAD for Petitioner
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)