



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR
INCOME TAX APPEAL NO. 3/2023

Pramod Agrawal HUF .Vs. The Pr. Commissioner of Income Tax-2, Nagpur

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. R. D. Heda, Advocate for appellant.
Mr. A. Parchure, Advocate for respondent.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.
DATE : DECEMBER 19, 2025.

Heard.

2. Substantial question of law, which was framed on
12.12.2025, is reframed as under:

*“Whether, acceptance of objection raised by RAP by
PCIT is sufficient reason to invoke provisions under
Section 263 of the Act of 1961?”*

3. Stand over after Christmas Vacation.

(JUDGE)

(JUDGE)