

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO. 267 OF 2018**

The Pr. Commissioner of Income Tax - 9 ... Appellant

Versus

Emarssso Exports Pvt. Ltd. ... Respondent

**WITH**

**INCOME TAX APPEAL NO. 302 OF 2018**

Commissioner of Income Tax (IT) - 2 ... Appellant

Versus

Dassault Systems Solidworks Corporation  
C/o BMR and Associates LLP ... Respondent

**WITH**

**INCOME TAX APPEAL NO. 338 OF 2003**

The Commissioner of Income Tax, Central -I ... Appellant

Versus

M/s. Wockhardt Ltd. ... Respondent

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Mr. Akhileshwar Sharma alongwith Mr. Arvind Pinto for the Revenue in ITXA-267-2018 and ITXA-302-2018.

Ms. Swapna Gokhale instructed by Mr. Suresh Kumar for the Revenue in ITXA-338-2003.

Mr. Atul Jasani for the Respondent in ITXA-338-2003.

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**CORAM :** NITIN JAMDAR AND  
N.R. BORKAR, JJ.

**DATED :** 15 JUNE 2022

**P.C. :-**

The learned Counsel for the Appellant-Revenue present in Court states that Advocate who filed the appeals is no longer on the panel of the Department and they seek time to take instructions as to who will be assigned with the matter and to file vakalatnama.

2. We note that in various cases where there has been change of panel counsels and whenever such cases come up on board, requests are made on behalf of the Revenue for adjournment to take instructions and file vakalatnama. This delays the disposal of the appeals. Instead of waiting till the matters listed on board, the department should take review of all such cases and make alternate arrangement in advance.

3. The Commissioner of Income Tax (Judicial) will take necessary steps in this regard. The Commissioner of Income Tax (Judicial) can call for the list of such matters and make alternate arrangement as early as possible. We expect that this exercise will done within two weeks from today. Stand over to 29 June 2022 'for directions'.

4. Registry shall send a copy of this order to the Commissioner of Income Tax (Judicial) for reference and necessary action.

5. The learned Counsel for the Revenue states that they will also inform the Commissioner of Income Tax (Judicial) accordingly.

**( N.R. BORKAR, J. )**

**( NITIN JAMDAR, J. )**