



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL(IT) NO. 47 OF 2002**

The Commissioner Of Income Tax, Mumbai-i      ....Appellants  
V/S

Maharashtra Hybrid Seeds Co Ltd      ....Respondent

Mr. Suresh Kumar for the appellant.

Mr. Hiro Rai a/w Mr. Subhash Shetty for the respondent.

**CORAM :    S.C. DHARMADHIKARI &  
                  B.P. COLABAWALLA, JJ**

**DATE :        24th August, 2018**

**P.C. :**

Arguments concluded. Reserved for Judgment.

**( ASSOCIATE )**