

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER) AND
MS KAVITHA RAJAGOPAL (JUDICIAL MEMBER)**

**ITA No. 59/MUM/2020
Assessment Year: 2012-13
&
ITA No. 60/MUM/2020
Assessment Year: 2013-14**

DCIT, CC-8(1),
Room No. 656, 6th floor,
Aayakar Bhavan, M.K. Road,
Mumbai-400020.

Appellant

Shri Hakim Asgarali Lakdawala,
Plot No.-59, Sector 8, Vashi,
Navi Mumbai-400703.

Vs.

**PAN No. AAWPL 3768 L
Respondent**

**ITA No. 58/MUM/2020
Assessment Year: 2013-14**

DCIT, CC-8(1),
Room No. 656, 6th floor,
Aayakar Bhavan, M.K. Road,
Mumbai-400020.

Appellant

Shri Shabbir Asgar Lakdawala,
32, 2nd floor, Mahavir Centre,
Sector-17, Vashi,
Navi Mumbai-400705.

Vs.

**PAN No. AAWPL 7225 N
Respondent**

Revenue by : Mr. Rakesh Ranjan, CIT-DR
Assessee by : Mr. Mani Jain a/w Prateek Jain, CA's

Date of Hearing : 20/09/2022
Date of pronouncement : 27/10/2022