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

INCOME TAX APPEAL NO. 18 OF 2025

Pr. Commissioner of Income Tax
C 1 : Appellant
Versus
Babubhai V Patel : Respondent

Mr Suresh Kumar, for the Appellant.
Mr Sameer G Dalal, for the Respondent.

CORAM M.S. Sonak &
Advait M Sethna, JJ.
DATED: 11 November 2025

PC:-

1. Heard learned counsel for the parties.

2. The tax effect in this Appeal is less than Rs.2 crores. However, Mr. Suresh Kumar, learned counsel for the Appellant, submits that the matter would fall within the exceptions carved out in the CBDT Circulars.

3. Without going into the issue of exceptions, we have heard Mr. Suresh Kumar for the Appellant and Mr. Sameer Dalal for the Respondent on merits of the Appeal.

4. Mr. Suresh Kumar proposes the questions referred to in the Appeal Memo, as according to him, these are substantial questions of law.

5. However, we find that the Tribunal has relied on this Court's decision in the case of **CIT v. Continental Warehousing Corpn (Nhava Sheva) Ltd.**[1]

6. The ground raised in this Appeal is that the same issue is pending before the Hon'ble Supreme Court.

7. However, Mr. Dalal, correctly pointed out that the Hon'ble Supreme Court in the case of **Principal Commissioner of Income Tax, Circle 3 Vs. Abhisar Buildwell (P) Ltd.**[2] has already decided this issue and even affirmed the view taken in *Continental Warehousing Corp.* (supra)

8. Given the Hon'ble Supreme Court's decision in *Abhisar Buildwell (P) Ltd.* (supra), we are satisfied that this Appeal raises no substantial question of law. Even the 2nd question as proposed does not arise and in any event, has been correctly answered against the Revenue by the ITAT in the facts and circumstances of the present case.

9. Therefore, we dismiss this Appeal as involving no substantial question of law.

10. No costs.

(Advait M Sethna, J) **(M.S. Sonak, J)**

[1] (2015) 374 ITR 645 (Bom)

[2] (2023) 149 taxmann.com 399 (SC)