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

INCOME TAX APPEAL NO. 21 OF 2025

Pr. Commissioner of Income Tax
Central 3 : Appellant
Versus
J Kumar Developers Ltd : Respondent

Mr Suresh Kumar, for the Appellant.
Ms Neelam C. Jadhav, for the Respondent.

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

PC:-

1. Heard learned counsel for the parties.

2. Though the tax effect in this Appeal is less than Rs.2 crores, Mr. Suresh Kumar, learned counsel for the Appellant, relies on the exceptions carved out in the CBDT circulars.

3. Without going into the issue of exceptions, we have heard the learned counsel for the parties on merits of the Appeal.

4. Mr. Suresh Kumar proposes five questions as formulated in paragraph 4 of the Appeal Memo, which, according to him, are substantial questions of law arising in this Appeal.

5. In so far as the first two questions are concerned, their content is the same and they stand covered by the decision of the Hon'ble Supreme Court in the case of **Principal Commissioner of Income Tax, Circle 3 Vs. Abhisar Buildwell (P) Ltd.**[1] Accordingly, this Appeal is not required to be admitted on those questions.

6. Further, once we answered the first two questions against the Revenue, the remaining questions are rendered academic. The remaining questions deal with the merit evaluation by the ITAT. If the necessary pre-conditions in the context of Section 153A of the Income Tax Act are not complied with given the decision of the Hon'ble Supreme Court in the case of *Abhisar Buildwell (P) Ltd.* (supra), then, there is no point in examining the merit evaluation by the ITAT. Such examination would be only academic.

7. For the above reasons, we are satisfied that this Appeal raises no substantial questions of law Accordingly, we dismiss this Appeal without any costs order.

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

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[1] (2023) 149 taxmann.com 399 (SC)