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

INCOME TAX APPEAL (IT) NO. 94 OF 2025

Pr Commissioner of Income Tax 17 ...Appellant
Versus
Sanjay Appaji Mahadik ...Respondent

Mr. Suresh Kumar for the Appellant.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 03 December 2025

P.C.:-

1. Heard Mr. Suresh Kumar, learned counsel for the Appellant.

2. The tax effect in this Appeal is Rs.18,14,337/-. However, Mr. Kumar submits that since this Appeal relates to bogus purchases, the same would fall within the exceptions carved out in the CBDT circulars.

3. Without going in the issue of whether this Appeal is covered within the exceptions, we have heard Mr. Kumar on merits. We find that in this case A.O. had not made an addition of 100% towards bogus purchases but only to the extent of 16.69%. This was reduced by the appellate authority to 12.5%. The CAT Appeal has now dismissed the Appeal filed by the Revenue.

4. The estimation of 6.96% by the Assessing Officer was never challenged by the Revenue. Therefore, this is ultimately a matter of estimation as to whether the addition should be 16.96% or 12.5%. Such an issue gives rise to no substantial questions of law.

5. In similar circumstances, including in Income Tax Appeal No.517 of 2021 and Income Tax Appeal No.528 of 2021, we have declined to admit the Appeals.

6. For all of the above reasons, we dismiss this Appeal as involving no substantial questions of law. No costs.

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