IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL (IT) NO. 144 OF 2025

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

Mr. Suresh Kumar for the Appellant.

Mr. Shashi B. for the Respondent.

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

DATED : 03 December 2025

P.C.:-

1. Heard learned counsel for the parties.

2. The tax effect in this Appeal is less than Rs.2 crores. However, Mr. Suresh Kumar submits that issue of bogus purchases is involved and therefore the Appeal would fall within the exceptions under CBDT circulars. Without going into the issue of whether the Appeal falls within the exceptions, we have heard learned counsel for the parties on merits.

3. In this case, the Assessing Officer in respect of one of the transactions made an addition of 100% and in respect of the other only 20%. The CIT Appeals has reduced the above to 15% in relation to both the transactions. The ITAT, upon an Appeal by the Assessee, has quashed the additions by holding that during the search no incriminating material was found and therefore, the invocation of jurisdiction under Section 153(a) of the IT Act was incompetent. The ITAT has relied upon this

Court's decision in the case of ***Commissioner of Income-tax-II, Thane Vs. Continental Warehousing Corporation (Nhava Sheva) Ltd.***[1].

4. Mr. Suresh Kumar however submits that this Appeal be admitted on the substantial questions of law formulated in paragraph 5 of the Appeal memo.

5. Since the Tribunal's decision is based on the decision of this Court in ***Continental Warehousing Corporation (Nhava Sheva) Ltd.*** (supra), we do not think that the questions framed in the memo of Appeal can be styled as substantial questions of law. Further, this Court's view in ***Continental Warehousing Corporation (Nhava Sheva) Ltd.*** (supra) was approved by the Hon'ble Supreme Court in the case of ***Principal Commissioner of Income-tax, Central-3 Vs. Abhisar Buildwell (P.) Ltd.***[2]. In similar circumstances, we declined to admit Income Tax Appeal No.18 of 2025 by our order dated 11 November 2025.

6. Besides, we note that with regard to the second transaction, the issue involved related only to the estimation of the additions. Even this issue gives rise to no substantial question of law as has been held by us in several other matters.

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

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

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1 [2015] 58 taxmann.com 78 (Bombay)

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