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

INCOME TAX APPEAL NO. 145 OF 2024

Pr. Commissioner of Income-Tax-20, Mumbai … Appellant

Versus

Fox Automation … Respondent

Mr. Akhileshwar Sharma (through Video-Conferencing), for Appellant.
Mr. Nishant Thakkar i/b Mint & Confreres, for Respondent.

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

DATED : 10 December 2025

PC:-

1. Heard the learned counsel for the parties.

2. The learned counsel for the Respondent submits that the tax effect in this matter is less than Rs. 2 crores, though the Appeal memo says otherwise. Mr. Sharma disputes this.

3. Therefore, we have heard the learned counsel for the parties on merits.

4. Mr. Sharma urges the admission of this Appeal on the questions referred to in paragraph 4 of the Appeal memo. He submits that these are substantial questions of law.

5. On perusing the questions, we find that these questions cannot be called as substantial questions of law. They are basically questions which invite this Court to re-appreciate the evidence on record and interfere with findings of fact.

6. The ITAT in this case has held that there was no evidence to suggest that the Petitioner's claim regarding the production in the Baddi unit was fictitious. The ITAT has referred to Sales Tax Registers, confirmation letters from customers and also inspection reports from various authorities regards the auctioning and production at the Baddi unit. All this material has been assist and the finding of fact has been reached.

7. The ITAT has noted that apart from mere allegations, there was no concrete material on record to suggest that the Assessee's claim was not genuine or that no work was carried out at the Baddi unit. The findings of fact recorded by the ITAT are by no means perverse. The jurisdiction of this Court under Section 260A of the Income-tax Act, is limited to examining substantial questions of law.

8. Considering the above aspects, we are satisfied that this Appeal involves no substantial questions of law. The Appeal is accordingly dismissed without any costs order.

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