Pallavi

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

INCOME TAX APPEAL(IT) NO. 146 OF 2025

Pr Commissioner Of Income Tax Central 4
...Appellant
Versus
Pranav Sunil Gandhi ...Respondent

Mr. Suresh Kumar, for Appellant.

Mr. Joachim Saldanha, a/w Morvi Chaturvedi i/b. Nishith Desai, Associates for Respondent.

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

DATED : 19 November 2025

P.C.:-

1. Heard Mr Suresh Kumar, learned counsel for the Appellant and Mr. Joachim Saldanha, learned counsel for the Respondent.

2. The tax effect in this Appeal is Rs.42,57,304/-. However, Mr. Suresh Kumar submits that the Appeal would fall within the exceptions carved out in CBDT Circulars referred to any paragraph 22 of the Appeal Memo.

3. Without going into the validity of the above submission, we have heard the learned counsel on the merits of the matter.

4. Mr Suresh Kumar urges the admission of this Appeal on the following question of law, which, according to him, amounts to a substantial question of law:-

> *"Considering the facts and circumstances of the case, whether the Hon'ble Tribunal erred in quashing the assessment on protective basis?"*

5. Mr. Saldanha, learned counsel for the Respondent points out that ITAT has recorded a categorical finding of fact that the Bank Account in question was not even in the name of the Respondent – Assessee and therefore, there was no question of making any additions in the hands of the Respondent – Assessee either on substantive or protective basis.

6. The ITAT, in paragraphs 26 and 27 of its order has indeed recorded a categorical finding of fact that the account in question was not in the name of the Respondent – Assessee. The finding of fact recorded by the ITAT can hardly be regarded as perverse finding. Accordingly, the question proposed by Mr Suresh Kumar cannot be called as a substantial question of law warranting the admission of this Appeal.

7. This Appeal is therefore dismissed as involving no substantial question of law. No costs.

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