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

INCOME TAX APPEAL (IT) NO. 221 OF 2024

Pr Commissioner of Income Tax
Exemptions Mumbai ...Appellant

Versus

Institute of Chemical Technology
Ay 2008-09 Pan Aaati4951j ...Respondent

Mr. Akhileshwar Sharma (through VC) a/w Shradha Worlikar for the Appellant.

Mr. A. M. Kulkarni a/w Vipul Raut for the Respondent.

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

DATED : 06 November 2025

P.C.:-

1. Heard Mr. Sharma for the Appellant and Mr. Kulkarni for the Respondent.

2. Mr. Sharma proposes the questions formulated in paragraph 4 of the Appeal memo for admission of this Appeal. He submits that these questions of law constitute substantial questions of law.

3. Mr. Kulkarni submits that the issue raised in this Appeal is squarely covered by the decision of the Hon’ble Supreme Court in the case of ***CIT Vs. Alagendran Finance Ltd.***[1]

[1] 293 ITR 1 (SC)

4. We have considered the rival contentions and we are satisfied that the issue raised in this Appeal stands answered against the revenue by the decision of the Hon'ble Supreme Court in the case of ***Alagendran Finance Ltd.*** (supra). This was the decision relied upon by the Tribunal to hold against the Appellant. The issue involved in this Appeal relates to the period of limitation within which the revisional jurisdiction could have been exercised. The date on which the original assessment was completed in this case was 13 December 2010. However, the re-assessment order was made on 22 February 2016. The revisional jurisdiction was sought to be exercised on 28 February 2017.

5. The proceedings for reassessment do not appear to have any nexus with the ground on which the revisional jurisdiction was sought to be exercised. The Hon'ble Supreme Court in the case of ***Alagendran Finance Ltd.*** (supra) has held in such circumstances the doctrine of **merger** would not apply and the limitation will have to be construed from the date of the original assessment order and not the re-assessment order.

6. Since the Tribunal holds only followed decision by the Hon'ble Supreme Court, the questions proposed, cannot be regarded as substantial questions of law.

7. On the above ground, we dismiss this Appeal without any order for costs.

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