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

INCOME TAX APPEAL(IT) NO. 239 OF 2025

Pr Commissioner Of Income Tax 3 ...Appellant
Versus
IDBI Bank ltd ...Respondent

Mr. Suresh Kumar, for the Appellant.

Mr. Satish Mody i/by Aasifa Khan, for the Respondent.

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

DATED : 19 November 2025

P.C.:-

1. Heard learned counsel for the parties.

2. The tax effect involved in this appeal is Rs.80,95,764/-. However, Mr. Suresh Kumar relies on the exceptions carved out in the CBDT Circular No. 3 of 2018 as amended by letter dated 20 August 2018.

3. The issue involved in this appeal is whether the Assessing Officer was justified in invoking and exercising power under Section 154 of the IT Act. Therefore, at this prima facie, we do not think that this appeal would fall within the exceptions.

4. In any event, without going into the issue of whether the appeal falls within the exceptions, we have heard learned counsel on merits in the facts of present case. The issue which the Assessing Officer corrected was indeed a debatable issue.

5. Again, as noted earlier, the only issue involved in this appeal is whether the Commissioner (Appeals) and ITAT were justified in faulting the Assessing Officer's exercise of jurisdiction under Section 154 of the Income Tax Act. Both authorities have concurrently held the issues involved were debatable and therefore could not have been reviewed by exercising the power under Section 154 of the Income Tax Act.

6. Section 154 is restricted to correcting errors which are apparent on the face of record, and that this was not a case of a mistake apparent on the face of the record.

7. This view, concurrently adopted by the Commissioner (Appeals) and the ITAT, does not give rise to any substantial question of law.

8. Therefore, we dismiss this appeal as it involves no substantial question of law. No costs.

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