Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 353 OF 2024

Pr Commissioner of Income Tax Central 2 …Appellant

Versus

Amit H Patel HUF …Respondent

Mr Suresh Kumar, *for the Appellant.*

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 07 November 2025

PC:-

1. Heard Mr Suresh Kumar for the Appellant.

2. Mr Suresh Kumar submits that though the tax effect in this Appeal is less than Rs. 2 Crores the same falls within the exceptions. Accordingly, we have heard Mr Suresh Kumar on merits.

3. Mr Suresh Kumar proposes the questions of law set out in paragraph 8 of the Appeal memo, which, according to him, amount to substantial questions of law.

4. We have considered Mr Suresh Kumar's submission and examined the record. We find that this Appeal raises no substantial questions of law given the decision of this Court in the case of **CIT VS Continental Warehousing Corporation Ltd**[1]. The view in this case is approved by the Hon'ble Supreme

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[1] 137 ITR 645 (Bom)

Court in the case of **Principal Commissioner of Income Tax, Central-3 Vs Abhishar Buildwell (P) Ltd**[2].

5. In paragraph 8 of the Income Tax Appellate Tribunal's order, the Tribunal has relied on this Court's decision in *Continental Warehousing Corporation Ltd* (supra). Now that this view is affirmed by the Hon'ble Supreme Court in the case of *Abhishar Buildwell (P) Ltd* (supra), this Appeal cannot be said to raise any substantial questions of law. In any event, the questions proposed, will have to be answered against the Revenue.

6. For the above reasons, we dismiss this Appeal without any costs order.

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

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