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

INCOME TAX APPEAL(IT) NO. 510 OF 2025

Pr Commissioner Of Income Tax Central 3 ...Appellant
Versus
J Kumar Minerals And Mines India Pvt Ltd ...Respondent

Mr. Suresh Kumar, for Appellant.

Mr. Shashi Bekal, a/w Ms. Rupal Shrimal for Respondent.

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

DATED : 6 November 2025

P.C.:-

1. Heard learned counsel for the Respondent.

2. Mr. Suresh Kumar urges the formulation of the questions of law referred to in paragraph 4 of the Appeal memo.

3. Ms. Rupal Shrimal, learned counsel for the Respondent submits that the issues raised in this Appeal are covered in favour of the Assessee in the case of ***Principal Commissioner of Income Tax, Central-3 v. Abhisar Buildwell (P) Ltd.***[1].

4. In this case, the Tribunal, in the impugned order has noted that the Assessment for the relevant years had not

1 [2023] 149 taxmann.com 399 (SC)

abated on the date of the search. Further, the Tribunal, following the decisions of this Court in the cases of **CIT V. Continental Warehousing Corporation (Nhava Sheva) Ltd.**[2], **CIT v. Gurinder Singh Bawa**[3], **CIT v. Deepak Kumar Agarwal**[4] **and All Cargo Global Logistics Ltd. v. DCIT**[5]**,** has held that an Assessment under Section 153A of the Income Tax can be only on the basis of incriminating material found during the search under Section 132 of the Income Tax Act and the income related to such incriminating material can be considered for assessment.

5. The view taken in the above decisions was confirmed by the Hon'ble Supreme Court in the case of ***Abhisar Buildwell*** (supra) as pointed out by Ms. Rupal Shrimal.

6. Therefore, considering the above circumstances, including the decision of the Hon'ble Supreme Court in the case of ***Abhisar Buildwell*** (supra), we are not satisfied that this Appeal involves any substantial question of law.

7. Accordingly, we dismiss this Appeal. No costs.

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

[2]. (2016) 374 ITR 645 (Bom) (HC)

[3]. [2017] 79 taxmann.com 398 (Bom)

[4]. [2017] 86 taxmann.com 3 (Bom)

[5]. [2012] 18 ITR(T) 106 (MUM) (SB)