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

INCOME TAX APPEAL(IT) NO. 560 OF 2024

Commissioner Of Income Tax ...Appellant
Versus
Vaishali P Kadbi ...Respondent

Ms. Mamta Omle, for Appellant.

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

DATED : 12 November 2025

P.C.:-

1. Heard Ms. Omle, learned counsel for the appellant.

2. The tax effect in this appeal is less than Rs.2 Crores. However Ms. Omle relies on the exceptions in the CBDT Circular.

3. Without going into the issue of whether the exceptions apply, we have heard Ms. Omle on merits. She proposes the question formulated in the appeal memo.

4. However, we find that in this case the Assessing Officer has made an addition of only 50% of the bogus purchases. This was reduced to 12.5% by the Commissioner (Appeals). The Income Tax Appellate Tribunal has maintained the Commissioner (Appeals) order.

5. Therefore, this is only a case of estimation giving rise to no substantial questions of law. Similar appeals have not even entertained by us. This includes Income Tax Appeal No. 517 and 528 of 2021, disposed of on 22nd January 2025.

6. Accordingly, we dismiss this appeal as involving no substantial question of law. No costs.

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