Pallavi

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

INCOME TAX APPEAL(IT) NO. 918 OF 2025

Pr Commissioner of Income Tax 17 ...Appellant
Versus
Jiten K Ajmera Huf ...Respondent

Mr. Suresh Kumar, for Appellant.
Ms. Surti Kalyanikar, for Respondent.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.
DATED : 10 November 2025

P.C.:-

1. Heard Mr. Suresh Kumar, learned counsel for the Appellant.

2. The tax effect in this Appeal is Rs.10,02,344/-, which is much below the ceiling of Rs.2 Crores provided in the CBDT Circulars for filing and pursuing such Appeals by the Revenue. However, Mr. Suresh Kumar submitted that the matter would fall within the exception provided in CBDT Circular No.23 of 2019 dated 6 September 2019.

3. On perusing CBDT Circular, we fail to understand as to how this matter falls within the exception. In any event, we have heard Mr. Suresh Kumar on merits and even on merits, we find that this Appeal involves no substantial question of law warranting its admission.

4. Mr. Suresh Kumar, urged the admission of the Appeal on the substantial questions of law proposed in the Memo of Appeal. He submitted that this was a matter where the Assessee failed to file any objections to the reasons furnished to it for reopening of the assessment. He submitted that in the absence of such objections, the various decisions relied upon by the ITAT for holding that the non-disposal of such objections is fatal, did not even apply.

5. The ITAT, has recorded a categorical finding that preliminary objections for reopening of the assessment were in fact, filed by the Assessee. It is not so that by ignoring such objections, the assessment was reopened and the impugned orders made.

6. In paragraph 13, there is a reference to the Assessee submitting detailed preliminary objections vide letter dated 28 July 2016. Such objections have also been quoted in paragraph 13 of the ITAT's impugned judgment and order.

7. The above statement of fact is reiterated in paragraph 14 of the ITAT's impugned judgment and order.

8. Given the above material and finding recorded by the ITAT, we are satisfied that the question proposed in this Appeal is neither a question of law or in any event, any substantial question of law. Therefore, even on merits, we are satisfied that no case is made out for admission of this Appeal. The Appeal is accordingly dismissed. No costs.

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