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

INCOME TAX APPEAL NO. 9 OF 2024

Pr Commissioner of Income Tax Central 3 ...Appellant

Vs.

Relcon Infraprojects Ltd. ...Respondent

Mr. J. S. Saluja for the Appellant.

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

DATED : 17 September 2025

P.C.:-

1. Heard Mr. Saluja for the Appellant.

2. Mr. Saluja refers to substantial questions of law in paragraph 4(a) and 4(b) of the Appeal.

3. On perusing the above questions of law, we find that the only issue involved before the ITAT was whether the addition of bogus purchases should have been around 10% as ordered by the ITO or 2% as levied by the CIT (Appeals). Such a question does not give rise to any substantial question of law.

4. Similar Appeals i.e. Income Tax Appeal No.517 of 2021 and Income Tax Appeal No.528 of 2021 have been dismissed by this Court. There is nothing on record to show that such dismissals were challenged by the Revenue.

5. Accordingly, we hold that this Appeal raises no substantial question of law. The Appeal is therefore dismissed without any costs so ordered.

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