MULEY SHUBHAM PRAVINRAO
Digitally signed by MULEY SHUBHAM PRAVINRAO
Date: 2025.09.19 18:53:35 +0530

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

INCOME TAX APPEAL NO. 11 OF 2024

Pr. Commissioner of Income Tax Central-3 ...Appellant
Vs.
Relcon Infraprojects Ltd. ...Respondent

AND
INCOME TAX APPEAL NO. 12 OF 2024
AND
INCOME TAX APPEAL NO. 14 OF 2024

Mr. J. S. Saluja for the Appellant in all the Appeals.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.
DATED : 17 September 2025

P.C.:-

1. Heard Mr. Saluja for the Appellants.

2. Mr. Saluja refers to the substantial questions of law in paragraph 4 of these Appeals.

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 less than 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. 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.)**