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

INCOME TAX APPEAL NO. 31 OF 2024

Pr Commissioner of Income Tax-3, Pune … Appellant

Versus

Rahul Cables Pvt Ltd … Respondents

Mr. Vikas T. Khanchandani, for Appellant.

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

DATED : 08 October 2025

P.C.:-

1. Heard Mr. Khanchandani for Appellant.

2. Though Mr. Khanchandani proposes the substantial questions of law formulated in this Appeal, we are satisfied that this Appeal raises no substantial question of law for reasons which we shall discuss briefly hereafter.

3. This Appeal relates to the assessment year 2010. Admittedly, in this case, the assessment order was made in pursuance of the Commissioner's order under Section 263 of Income Tax Act, 1961 by which the Commissioner exercised the revisional jurisdiction. The Commissioner's order invoking the revisional jurisdiction was challenged by Assessee before the ITAT. The ITAT, by its order dated 4.5.2018, allowed the Assessee's appeal and set aside the Commissioner's order invoking the revisional jurisdiction and remanding the matter to the Assessee for fresh adjudication.

4. The ITAT's order dated 4.5.2018 was challenged by Revenue before this Court by instituting ITXA No. 1516 of 2019. However, on the grounds of low tax effect, this Appeal was disposed of.

5. As a consequence, the ITAT's order dated 4.5.2018 has attained finality.

6. Once the Commissioner's order invoking revisional jurisdiction and remanding the matter to the Assessing Officer stands set aside and such decision has attained finality, there is no question of now interfering with ITAT's order of 27.7.2022 which is the subject-matter of this Appeal.

7. None of the questions proposed by Mr. Khanchandani can be described as substantial question of law that arise in this Appeal.

8. For the above reasons, we do not intend to admit this Appeal and dismiss the same as involving no substantial question of law.

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