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

INCOME TAX APPEAL(IT) NO. 98 OF 2024

Pr Commissioner Of Income Tax 1 Pune ...Appellant
Versus
Grupo Antolin India Pvt Ltd ...Respondent

Mr. Arjun Gupta, for Appellant.

Mr. Niraj Sheth, a/w Adv. Jitendra Singh, Adv. Shivali Mhatre, for Respondents.

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

DATED : 06 November 2025

P.C.:-

1. Heard learned counsel for the parties.

2. Mr. Gupta proposes the following substantial questions of law in support of this appeal raised therein.

> *"(a) Whether in the facts and circumstances of the case and in law, the Tribunal is justihed in deleting the Transfer Pricing adjustment pertaining to payment for advisory services without appreciating the fact that the services for which payments have been made are different from the services mentioned in the agreement and Transfer Pricing Study report of the assessee?*
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> *(b) Whether in the facts and circumstances of the case and in law, the Tribunal is justified in deleting the Transfer Pricing adjustment pertaining to payment for advisory services without appreciating the fact that no documentary evidences were produced by the assessee for the services availed?*

> *(c) Whether in the facts and circumstances of the case and in law, the Tribunal is justified in deleting the Transfer Pricing adjustment pertaining to payment for advisory services without appreciating the fact that the assessee's allocation formula was arbitrary and did not meet the Organisation for Economic Co-operation and Development (OECD) Guidelines of containing safeguards against the manipulation and following sound accounting principles?"*

3. Mr. Gupta submits that in this case, the Tribunal, based only upon some emails exchanged between the parties, concluded that advisory services were rendered by the associated enterprise i.e. Groupo Antolin Iriusa, S.A.E, and availed by the assessee during the relevant assessment years. He submits that apart such emails, there was no concrete evidence about the rendering or availing of such services.

4. Accordingly, he submits that above substantial questions of law arise in this appeal.

5. Mr. Niraj Sheth learned counsel for the assessee submits that for the past several assessment years, the same issue is being raised by the Revenue and the Tribunal, has consistently answered the same against the Revenue. He fairly pointed out that no appeals might have been preferred by the Revenue for the previous Assessment Years on account of low tax effect. He submits that for the Assessment Year 2009, 2011 and 2012, appeals were preferred by the Revenue but the same were rejected on the ground of low tax effect. He, however, maintains that issue raised is a pure issue of fact and the Tribunal, based upon overwhelming documentary evidence on record, has concluded that services were rendered by AE and availed by the assessee. Accordingly, he submits that these appeals involve no question of law, much less substantial questions of law.

6. We have considered the rival contentions and perused the record. Even if we ignore the orders of the Tribunal for the previous assessment year, we are unable to detect any perversity in the Tribunal's pure findings of fact that the AE did render advisory services to the assessee for the relevant assessment year.

7. This is not a case of the Tribunal merely relying on emails exchanged between the parties, as contended by Mr Gupta. The record shows that the assessee and AE had entered into an agreement, which was produced on record. There is also evidence about the AE supplying such services to the group of which the assessee is a part. The assessee's business, *inter alia*, involves manufacturing car interiors (headliners, door panels, and parcel trays). There is evidence that the AE is also involved in and has an expertise in precisely this line of activity.

8. Even the Transfer Pricing Officer (TPO) has, in his order, referred to the nature of advisory services. The Revenue, however, urged that the services rendered were different from those specified in the agreement. On such basis, the TPO did not allow the deductions.

9. However, we note that the Tribunal, which is a final fact-finding authority, found that there was no considerable difference between the services rendered by the AE and those specified in the agreement between the AE and the assessee. In any event, all these are findings of fact. These findings cannot be attacked on the ground of perversity, as they are based on documentary evidence on record.

10. In exercising our jurisdiction under Section 260A of the Income Tax Act, we are not expected to re-appreciate the evidence. Suffice to note that this is not a case where the findings of fact would be said to be based on no evidence or a case where the findings are the result of ignoring vital and relevant evidence or considering irrelevant evidence.

11. For all the above reasons, we are satisfied that the questions proposed by Mr Gupta do not arise in this case. In any event, these are mainly questions that invite this Court to re-evaluate the evidence. We are not inclined to interfere with the findings of fact consistently recorded by the Tribunal in this very assessee's case from time to time. In the absence of any case of perversity, it would not be appropriate for us to interfere with such factual findings.

12. Accordingly, we dismiss this appeal on the ground that it raises no substantial question of law. No costs.

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