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

## INCOME TAX APPEAL(IT) NO. 138 OF 2025

Pr Commissioner Of Income Tax 4 ...Appellant
Versus
Ajmera Associates Limited ...Respondent

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**Mr. Suresh Kumar**, for Appellant.

**Mr. Dinkle H. Hariya** i/b. Rashmi Vyas, for Respondent.

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

**DATED : 19 November 2025**

**P.C.:-**

**1.** Heard the learned counsel for the parties.

**2.** The tax effect in this Appeal is only Rs.18,99,904/-. However, Mr. Suresh Kumar submits that the Appeal would fall within the exceptions carved out in the CBDT CircularS referred to in paragraph 11 of the Appeal Memo. Without prejudice to the above contentions, we have heard the learned counsel for the parties on merits.

**3.** We are satisfied that the issues raised in this Appeal stand covered by our order of 12 November 2025 disposing of Income Tax Appeal No.211 of 2024. The circumstances set out in the order of 12 November 2025 were not materially different from the circumstances involved in the present

Appeal.

**4.** The decision of the Hon'ble Supreme Court in the case of **Pr. Commissioner of Income Tax, Central -3 v. Abhisar Buildwell (P) Ltd.**[1] apply to the present matter. The ITAT in this case, has followed in **CIT v. Continental Warehousing Corporation**[2]. This decision was specifically approved by the Hon'ble Supreme Court in the case of **Abhisar Buildwell** (supra).

**5.** We are therefore satisfied that no substantial questions of law is involved in this Appeal. Accordingly, we dismiss this Appeal for want of any substantial questions of law being involved therein. No costs.

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

1 (2023) 149 taxmann.com 399 (SC)

2 (2015) 374 ITR 645 (Bom)