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

INCOME TAX APPEAL (IT) NO. 349 OF 2025

Commissioner of Income Tax IT 2 ...Appellant
Versus
Bharti Jaiprakash Gajaria ...Respondent

Mr. Dinesh Gulabani for the Appellant.

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

DATED : 06 November 2025

P.C.:-

1. Heard Mr. Gulabani for the Appellant.

2. Mr. Gulabani submits that in this case the assessing officer made certain additions on account of undisclosed deposits in the foreign banks. The first appellate authority, by admitting additional evidence, has set aside these additions. Mr. Gulabani submits that upon admitting additional evidence, the first appellate authority should have remanded the matter to the assessing authority for verifying the information or the details provided by the Assessee at the appellate stage. Instead of remanding the matter for verification, the first appellate authority, has itself ordered the deletion of the additions, and this, was not permissible.

3. Accordingly Mr. Gulabani proposed the questions of law set out in paragraph 4 of the Appeal memo, which according to him, amount to substantial questions of law.

4. We have considered Mr. Gulabani's submission and also perused the record. We are satisfied that this Appeal involves no substantial questions of law. The questions proposed in paragraph 4 do not amount to substantial questions of law.

5. The appellate authority has powers to admit additional evidence. After admitting the additional evidence it is not as if in every case the matter has to be necessarily remanded to the assessing authority for verification. If the appellate authority is satisfied with the authenticity of the additional evidence, there is nothing wrong in the appellate authority itself considering the additional evidence and ordering the deletion of the additions.

6. Accordingly we dismiss this Appeal because no substantial questions of law could be said to be involved therein.

7. Besides we note that the tax effect in this Appeal was only Rs.71.65 lakhs. Though, it is claimed that the Appeal falls within the exception under the CBDT circulars without going into this issue of exceptions, we dismiss this Appeal on the ground that it involves no substantial questions of law.

8. The Appeal is dismissed without any costs order.

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