Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 376 OF 2024

Pr Commissioner of Income Tax 20 …Appellant

Versus

Alpana Sunil Shah …Respondent

Ms Mamta Omle*, for the Appellant.*

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

DATED: 07 November 2025

PC:-

1. Heard Ms Omle for the Appellant.

2. The tax effect in this Appeal is Rs. 44,860/-. The Central Board of Direct Taxes (CBDT) circulars require the Revenue not to file or pursue Appeals where tax effect is less than Rs. 2 Crores. However, Ms Omle relies on the exceptions provided in CBDT Circular No. 3 of 2018 dated 11 July 2018 as amended on 20 August 2018.

3. She submits that the questions set out in Appeal memo are substantial questions of law on which this Appeal may be admitted.

4. Even if we assume that this Appeal falls within the exceptions, still, on perusal of the questions referred to in the Appeal memo and the impugned orders, we are satisfied that these are questions relating to the factual issues and not any substantial questions of law that are pre-requisite for entertaining Appeals under Section 260A of the Income Tax Act.

5. By adverting to the factual material on record, the Income Tax Appellate Tribunal (ITAT) has deleted the additions made by the Assessing Officer. In this Appeal, we cannot be invited to re-evaluate such factual material as if we were exercising first appellate powers. The questions proposed in the Appeal memo only comment upon the ITAT not allegedly appreciating certain facts and factual aspects. There is no case of any perversity made out. The Appeal memo does not allege that the findings of fact are based on no evidence for that some crucial evidence has been overlooked.

6. For the above reasons, we are satisfied that this Appeal involves no substantial questions law and on that ground, we dismiss this Appeal. No costs.

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