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

INCOME TAX APPEAL (L) NO. 36057 OF 2023

Pr. Commissioner of Income Tax Central-3, Mumbai ...Appellant
Vs.
Relcon Infraprojects Ltd. ...Respondent

AND
INCOME TAX APPEAL (L) NO. 36045 OF 2023
AND
INCOME TAX APPEAL (L) NO. 36065 OF 2023

Mr. J. S. Saluja for the Appellant in all the Appeals.

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

DATED : 17 September 2025

P.C.:-

1. These Appeals are not on board. However, upon mentioning by Mr. Saluja, learned counsel for the Appellants, they are taken on board. The issue involved in these Appeals is basically factual issue. The ITO had ordered addition on account of bogus purchases of around 10%. The CIT (Appeals) has reduced this to 2%. Such an issue, does not give rise to any substantial question of law. As we have dismissed almost identical Appeals in the past and even some Appeals which are today on cause list. This includes Income Tax Appeal No.517 of 2021 and Income Tax Appeal No.528 of 2021, which were dismissed on 22 January 2025. There is

nothing on record to show that such dismissals were challenged by the Revenue.

2. For the above reasons, we decline to admit these Appeals and dismiss the same without any order of costs.

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