CHAITANYA ASHOK JADHAV Digitally signed by CHAITANYA ASHOK JADHAV Date: 2025.11.15 10:24:31 +0530

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

INCOME TAX APPEAL NO. 787 OF 2024

Pr. Commissioner of Income-Tax-19, Mumbai … Appellant

Versus

Minkal Doshi … Respondent

Mr. Siddharth Chandrashekhar, for Appellant.

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

DATED : 13 November 2025

PC:-

1. Heard Mr. Chandrashekhar for the Appellant.

2. Mr. Chandrashekhar submits that though the tax effect in this Appeal is only Rs. 7,65,804/-, the matter falls within the exception carved out in the Circular dated 15 March 2024.

3. Without going into the issue as to whether this Appeal indeed falls within the exception, we have heard Mr. Chandrashekhar on merits. Mr. Chandrashekhar proposes to rely upon the questions formulated in paragraph No.5 of the Appeal memo for admission of this Appeal. He submits that these are substantial questions of law.

4. On due consideration of the record and the ITAT's detailed order dated 24 February 2023, we are satisfied that the questions now proposed invite us to re-assess or to reevaluate the evidence on record, as if we were exercising the first appellate powers. The challenge is really to the findings of fact recorded by the ITAT, which is the final fact-finding authority.

5. Despite Mr. Chandrashekhar's arguments about perversity, we are satisfied that this is not a case of either no evidence or exclusion of relevant evidence. This is also not a case where the ITAT has taken into consideration any extraneous material.

6. We find that the Tribunal has relied upon the decisions of its Co-ordinate Benches and also of this Court in similar circumstances. In particular, we find that the Tribunal has relied upon the decision of the Tribunal in the case of **Shyam R. Pawar Vs. DCIT** in ITA No. 5585/Mum/2011 dated 04 May 2012.

7. The ITAT has noted that this decision was challenged by the Revenue before this Court but the Revenue's Appeal was dismissed by this Court.

8. Accordingly, we are satisfied that the questions proposed do not amount to substantial questions of law warranting the admission of this Appeal. Therefore, we dismiss this Appeal without any costs order.

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