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

INCOME TAX APPEAL NO. 16 OF 2025

The Principal Commissioner of Income
Tax 19 : Appellant

Versus

Dinesh Somatmal Dhokar
ITA No 3556 Mum 2023 AY 09-10 : Respondent

Ms Mamta Omle, for the Appellant.

CORAM M.S. Sonak &
Advait M Sethna, JJ.
DATED: 11 November 2025

PC:-

1. Heard Ms. Omle, the learned counsel for the Appellant.

2. The tax effect in this Appeal is Rs.3,57,170/-. However, Ms. Omle submits that the issue of bogus purchases is involved, and therefore, the same may be heard on merits.

3. We have heard Ms. Omle for the Appellant on the merits of the Appeal.

4. We find that the Assessing Officer, on the grounds of bogus purchases/invoices, had made an addition of only 12.5% towards presumed profits. This was not challenged by the Revenue. The Tribunal has now reduced it to 5%. Thus, this is purely a question of estimation.

5. In similar circumstances we have disposed of Income Tax Appeal Nos. 517 of 2021 and 528 of 2021.

6. Accordingly, on the ground that this Appeal involves no question of law much less substantial question of law, we dismiss this Appeal without any costs order.

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