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

INCOME TAX APPEAL(IT) NO. 348 OF 2024

Principal Commissioner Of Income Tax 6 ...Appellant
Versus
A J Coal Pvt Ltd ...Respondent

Mrs. Shehnaz V. Bharucha, i/b Ansari, for Appellant.

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

DATED : 12 November 2025

P.C.:-

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

2. The tax effect in this appeal is only of Rs. 3,41,042/-. However, Ms. Bharucha submits that the case falls within the exceptions provided in CBDT Circular No. 3 of 2018 read with the amendment dated 20 August 2018.

3. Without going into the issue of whether this appeal falls within the exceptions as contended by Ms. Bharucha, we have heard on merits.

4. Ms. Bharucha submits that the appeal may be limited on the substantial questions of law as set out in paragraph 4 of the appeal memo. She submits that similar appeals have already been admitted by this Court.

5. This is a case of reopening of assessee. The order of reopening was challenged before the Commissioner (Appeals). The Commissioner (Appeals) upheld the order of reopening but disallowing only 12.5% of the bogus purchases and not 100%. This order has been upheld by the ITAT.

6. Ultimately, this is a case of estimates.

7. It is not assumed that the Assessing Officer in this case had made an addition of 100%. The assessee was agitating the issue of the addition made on the ground that it should have been even lesser than 12.5%. In similar matters we have in fact declined to admit appeal.

8. Accordingly, we decline to admit this appeal on the ground that it involves no substantial questions of law. This is without prejudice to the issue of tax effect which is hardly Rs.3.41 Lakhs.

9. The appeal is accordingly dismissed without any costs order.

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