Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 396 OF 2024

Pr Commissioner of Income Tax 20 Mumbai …Appellant

Versus

Kamlesh Mohandas Lakhwani
AY 2012-13 ITA 253/MUM/2023 …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. 5,10,960/-. The Central Board of Direct Taxes (CBDT) Circulars requires the Revenue not to file or pursue Appeals where the tax effect is less than Rs. 2 Crores.

3. However, Ms Omle relies upon CBDT Circular No. 17 of 2019 dated 8 August 2019 and Circular No. 23 of 2019 dated 6 September 2019 and submits that this Appeal falls within the exceptions.

4. Assuming that this Appeal falls within the exceptions, still, we are satisfied that the same raises no substantial questions of law.

5. We also find that the issues raised in this Appeal are quite similar to the issues raised in Income Tax Appeal No. 376 of 2024. For the reasons set out in our order dated 7 November 2025 disposing of the said Appeal, we decline to entertain this Appeal as it involves no substantial questions of law.

6. From the perusal of the questions proposed in the Appeal memo, we find that this is nothing but an invitation to the re-appreciate the evidence on record and take some view different from that which is taken by the Income Tax Appellate Tribunal (ITAT). In exercise of powers under Section 260A of the Income Tax Act (IT Act), this is not a kind of jurisdiction that we are expected to exercise.

7. No case of perversity is demonstrated. The only contention is about the ITAT failing to appreciate certain material. This is a clear case of re-appreciation which cannot be undertaken in the exercise of our jurisdiction under Section 260A of the IT Act.

8. Therefore, we dismiss this Appeal as it involving no substantial questions of law.

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