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

## INCOME TAX APPEAL NO. 903 OF 2024

Pr. Commissioner of Income Tax 1 …Appellant

*Versus*

Best Seller Fashion India …Respondent

**Mr Suresh Kumar**, for Appellant

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

**DATED: 10 DECEMBER 2025**

**PC:-**

**1.** Heard Mr. Kumar for the Appellant.

**2.** Mr. Kumar proposes the questions set out in paragraph 4 of the Appeal Memo for admission of this Appeal. He submits that these questions are substantial questions of law.

**3.** From the perusal of the discussion in paragraph Nos. 13 and 14 of the ITAT's order, we find that the issue involved relates to the method to be adopted for determination of the transfer price. Earlier, a different method had been adopted but the later method was held to be appropriate by the CIT (Appeals) as well as the ITAT. This method was in fact approved in yet another similar case and such approval was not challenged by the Revenue.

**4.** Considering the discussion in paragraph Nos. 13 and 14 of the ITAT's order and the fact that the ITAT has only approved the CIT (Appeals) order, we do not think that this Appeal involves any substantial questions of law.

**5.** For all the above reasons, we dismiss this Appeal as involving no substantial questions of law.

**6.** No costs.

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