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

INCOME TAX APPEAL(IT) NO. 936 OF 2024

Pr Commissioner of Income Tax 1 Thane ...Appellant
Versus
Miukesh Odhavji Kamaliya AY 2011 12
Ita 2768 Mum 2023 ...Respondent

Mr. Akhileshwar Sharma (through VC) for the Appellant.

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

DATED : 03 December 2025

P.C.:-

1. Heard Mr. Sharma for the Appellant.

2. The tax effect in this Appeal is only Rs.82,175/-. However, Mr. Sharma submits that this Appeal falls within the exceptions carved out in the CBDT circulars. Assuming that this Appeal is indeed covered by the exceptions, we find that the same raises no substantial questions of law. The ITAT after noting that the Assessee had produced Bank Book, Cash Book, Ledger, Sales Register, Purchase Register, Financial Statement and source of purchases has held in favour of the Assessee.

3. This is a case of estimation and in any event this is a case where finding of fact has been recorded. Such finding cannot be called as a perverse finding given the documents referred to and considered by the ITAT, which is a final fact finding authority.

4. Therefore, we dismiss this Appeal on the ground that it involves no substantial questions of law. No costs.

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