Sayali

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

INCOME TAX APPEAL NO. 987 OF 2024

Pr. Commissioner of Income Tax 42 Mumbai …Appellant

Versus

Ravindra G. Chitalia …Respondent

Ms. Adyasha Das i/b Ms. Sushma Nagaraj , for Appellant

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

DATED: 26 NOVEMBER 2025

PC:-

1. Heard Ms. Das instructed by Ms. Nagaraj, for the Appellant.

2. Ms. Das contends that though the tax effect in this Appeal is Rs.3,57,701/-, the same falls within the exceptions carved out under the CBDT Circular.

3. Without going into the issue as to whether the Appeal falls within the exceptions, we have heard Ms. Das on merits. In this case, the AO had made an addition of only 15% towards bogus purchases. This was never challenged by the Revenue. Now, the ITAT has reduced it to 2.5%. Accordingly, this is only a case of estimation. In similar facts, we have declined to entertain Appeals on the ground that they involved no substantial questions of law.

4. Reference can be usefully made to orders in ITXA Nos. 517/2021 and 528 of 2021 dated 22 January 2025 and the order dated 09 April 2025 in ITXA No. 151 of 2019 along with connected matters and the order dated 07 May 2025 in ITXA No. 1006 of 2019 and connected matters.

5. Therefore, by following the reasoning in the above referred orders, we dismiss this Appeal as it involves no substantial questions of law.

6. No costs.

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