Sayali



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

## INCOME TAX APPEAL NO. 660 OF 2025

Principal Commissioner of Income Tax 19 …Appellant

*Versus*

L K Exports ITA No. 3582 Mum 2024 AY 2013 - 14 …Respondent

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**Ms. Mamta Omle**, for Appellant

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

**DATED: 11 November 2025**

**PC:-**

**1.** Heard Ms. Omle, the learned Counsel for the Appellant.

**2.** The tax effect in this Appeal is less than Rs. 2 Crores. However, Ms. Omle submits that this is a matter relating to bogus purchases and therefore, it would fall within the exceptions.

**3.** Accordingly, we have heard Ms. Omle on the admission of this Appeal.

**4.** The record shows that the assessment was reopened and upon such reopening, 100% addition was made even given the evidence of bogus purchases. However, in Appeal, this decision was upset on the ground that the pre-condition for reopening of the assessment had not been fulfilled. This view has been upheld by the ITAT. Neither the Commissioner (Appeals) nor the ITAT has gone into the issue of 100% addition towards the bogus purchases. This is because they held against the Revenue based on non-fulfilment of the essential parameters for reopening of the assessment.

**5.** We have examined the impugned orders and we find that the two authorities have correctly concluded that the essential parameters and/or the pre-requisites for reopening of the assessment had not been fulfilled in this matter.

**6.** Accordingly, this Appeal, gives rise to no substantial question of law.

**7.** The Appeal is accordingly dismissed as involving no substantial question of law.

**8.** No costs.

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