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

INCOME TAX APPEAL(IT) NO. 887 OF 2025

The Principal Commissioner Of Income Tax 20 ...Appellant
Versus
Quality Constructions Co ITA No 1403
Mumbai 2024 AY 2010-11 ...Respondent

Ms. Mamta Omle, for Appellant.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.
DATED : 10 November 2025

P.C.:-

1. Heard Ms. Mamta Omle, learned counsel for the Appellant.

2. The tax effect in this Appeal is less than Rs.2 Crores. However, Ms. Omle pointed out that this matter pertains to bogus purchases/invoices and would therefore, be covered by the exceptions. Accordingly, we have heard Ms. Omle on the merits of the Appeal.

3. Upon hearing Ms. Omle and examining the record, we note that though this was a case of bogus purchases, the Assessing Officer made an addition of only 25%. The ITAT has reduced this to 12.5%. Therefore, basically, this is an issue of estimation. This is not a case where the Assessing Officer made a 100% addition or the case where the Revenue challenged the 25% estimation made by the Assessing Officer in the first instance.

4. In similar circumstances, we have declined admission of Revenue's Appeal. For reference, we note our order of 22 January 2025 disposing of ITXA No.517 of 2021 and ITXA No.528 of 2021.

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

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