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

INCOME TAX APPEAL(IT) NO. 897 OF 2025

Pr Commissioner Of Income Tax 8 Mumbai ...Appellant
Versus
Sangeeta Ganpat Sawant
(A.Y. 2018 19 ITA 3743 Mumbai 2024) ...Respondent

Mr. P.A. Narayanan, for Appellant.

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

P.C.:-

1. Heard Mr. Narayanan, learned counsel for the Appellant.

2. Mr. Narayanan urges admission of this Appeal on the questions of law set out in the Appeal Memo. He submits that this is a case where the Income Tax Appellate Tribunal should have remanded the matter with directions to the Assessing Officer to verify the evidences produced by the Assessee by following the procedure in Rule 46A of the Income Tax Rules.

3. We have perused the record and the impugned orders. The ITAT has basically appreciated the evidentiary material produced on record on behalf of the Assessee. The questions now raised relate to appreciation of evidence. Such an exercise is normally not undertaken by this Court when deciding Appeals under Section 260A.

4. The findings of fact recorded by the ITAT neither suffer from any perversity nor could we say that there is any breach of statutory provisions. Since the ITAT was satisfied with the material produced, relief has been granted to the Assessee instead of opting for remand. The questions proposed can hardly be styled as questions of law, much less, substantial questions of law.

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

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