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

**INCOME TAX APPEAL(IT) NO. 936 OF 2025**

The Principal Commissioner of Income Tax 20 ...Appellant
Versus
Rajuram Savaji Purohit ITA No.3864
Mumbai 2024 AY 2012-13 ...Respondent

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**Ms. Mamta Omle**, for Appellant.

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

**P.C.:-**

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

**2.** The tax effect in this Appeal is Rs.4,72,072/-. However, Ms. Omle relies on the exceptions in CBDT Circular No.5 of 2024 dated 15 March 2024.

**3.** Even if we assume that this Appeal falls within the exception, still, upon hearing Ms. Omle on merits, we are satisfied that this Appeal involves no substantial questions of law.

**4.** Ms. Omle proposes the questions referred to in the Appeal Memo for admission of this Appeal. She submits that there is an equal onus on the Assessee to explain by producing credible evidence that this was not a case of accommodation entries.

**5.** On perusing the record and the impugned order made by the ITAT, we find that the questions now proposed, relate solely to appreciation of the material on record. It is not as if no material was produced by the Assessee. The Tribunal has also faulted the Revenue for not offering the parties, based on whose statements the Assessee was sought to be incriminated for cross-examination. All these are matters of appreciation of evidence and grant of fair opportunity consistent with the principles of natural justice and fair play. They give rise to no questions of law, much less, substantial questions of law.

**6.** For the above reason, we decline to admit this Appeal on the ground that it does not involve any substantial questions of law. The Appeal is dismissed. No costs.

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