



Chaitanya

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

INCOME TAX APPEAL NO. 953 OF 2019

The Pr. Commissioner Of Income Tax-9 ... Appellant

Versus

A.D. Associates Electricals Pvt. Ltd. ... Respondent

Dr Dhanlakshmi Iyer, for Appellant.

CORAM : M.S. Sonak &
Jitendra Jain, JJ.

DATED : 23 APRIL 2025

PC:-

1. Heard learned counsel for the Appellant.
2. Dr Iyer submits that the tax effect in this Appeal is less than Rs. 2 Crores, but since the issue of bogus purchases is involved, the same would fall within the exception carved out by the Circular of 18 August 2018.
3. The tax effect in this Appeal is below Rs. 2 Crores. This Appeal was instituted before 18 August 2018, when the exception did not apply. Therefore, following our reasoning in the order disposing of ITXA No. 2061 of 2018, we dispose of this Appeal, by leaving the questions of law open.

(Jitendra Jain, J)

(M.S. Sonak, J)