IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 1080 of 2024

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PRINCIPAL COMMISSIONER OF INCOME TAX-3
Versus
MUKESH SUMERMAL SANGHVI

==

Appearance:
AADITYA D BHATT(8580) for the Appellant(s) No. 1
MR. HARDIK V VORA(7123) for the Opponent(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 09/03/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

During the course of hearing of the Tax Appeal, it is noticed by us that the proposed question of law 2(A) relating to the disallowance of Rs. 73,75,590/- is inappropriate as it is noticed that the substantial question of law and deletion of the addition would only be confined to Rs.9,59,104/- i.e. the purchases which were made in Assessment Year-2010-11 in case of Vatika Metals Pvt. Ltd.

Thus, in our opinion, the Tax Appeal is not maintainable because of Low Tax Effect.

Learned Senior Standing Counsel Mr. Aaditya Bhatt requests from sometime to take some instructions.

List the matter of 16.03.2026 on the top of the Board.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE