

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR
INCOME TAX APPEAL NO. 42 OF 2025

(Principal Commissioner of Income Tax vs. Biharilal Sadharam Chhabriya)

*Office Notes, Office Memorandum of Coram,
appearances, Court's orders or the directions,
and Registrar's orders.*

Court's or Judge's order

Mr. Anand Parchure and Mr. Bhushan Mohta, Advocates for appellant.
Mr. A.N.Agrawal, Advocate for respondent.

CORAM : ANIL L. PANSARE AND
SIDDHESHWAR S. THOMBRE, JJ.
OCTOBER 03, 2025

- 1) Heard.
- 2) Income Tax Appellate Tribunal's judgment has been challenged on account of deleting an amount of Rs.2,36,38,250/- which the Assessing Officer termed to be unexplained cash loan shown in the accounts by the respondent found to be in the document seized from the locker of employer of assessee.
- 3) One of the reasons why the Tribunal has deleted the aforesaid amount is that the revenue failed to produce any credible and reliable evidence to establish that entire loan in cash were from the undisclosed funds.
- 3) Upon a query made by the Court as to the evidence, learned counsel for the appellant seeks time to take instructions and to place on record the relevant evidence. Time is granted.
- 4) List after Diwali Holidays.

(JUDGE)

(JUDGE)