

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 94/2025

Principal Commissioner of Income Tax

----Appellant

Versus

Shri Amit Product

----Respondent

For Appellant(s) : Mr. Sandeep Pathak

HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJEET PUROHIT

Order

20/08/2025

Issue notice to the respondent, returnable within six weeks.

Following substantial question of law would arise for consideration before this Court namely:

Whether the ITAT has the power to itself reduce the disallowance by 10% as done in the present case and whether the law as laid down by the Hon'ble Apex Court in "N.K. Proteins Ltd. V/s DCIT", reported in (2017) 84 Taxmann.com 195(SC) dated 16.01.2017 has been duly followed?

(SANJEET PUROHIT),J

(SANJEEV PRAKASH SHARMA),J