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

INCOME TAX APPEAL NO. 23 OF 2025

Pr. Commissioner of Income Tax 1 : Appellant
Versus
Shreeji Traders : Respondent

Mr Akhileshwar Sharma (Through V. C.), for the Appellant.

CORAM M.S. Sonak &
Advait M Sethna, JJ.
DATED: 11 November 2025

PC:-

1. Heard Mr. Akhileshwar Sharma, the learned counsel for the Appellant.

2. The tax effect in this Appeal is hardly Rs.24049/-. Mr. Sharma, however, submits that the case would fall within the exceptions carved out under the CBDT circulars.

3. This is a case where even the ITAT has dismissed the Revenue's Appeal on the ground of low tax effect. The only question proposed relates to the interpretation of CBDT circulars and determination of whether the matter fell within the exceptions carved out therein.

4. Considering the tax effect of only Rs.24049/-, we think that it would be appropriate if this issue is decided in some other suitable matter. There is no point in admitting this Appeal because in all probabilities the Respondent may not even bother to attend to this matter given the low stakes involved.

5. Therefore, by expressly keeping the point of law raised in this Appeal open, we decline to admit this Appeal on the ground of low tax effect.

6. This Appeal is dismissed on the ground of low tax effect by keeping the questions of law raised therein expressly open to be decided in an appropriate case.

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