

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

INCOME TAX APPEAL(IT) NO. 115 OF 2025

Pr Commissioner of Income Tax 1 ...Appellant

Versus

M Sadashiv And Co ...Respondent

Mr. A.K. Saxena, for Appellant.

**CORAM : M.S. Sonak &
Advait M. Sethna, JJ.**

DATED : 6 November 2025

P.C.:-

1. The Tax effect in this case is less than Rs.2 Crores. However, Mr. Saxena reports no instructions. Accordingly, we dispose of this appeal on the ground of low tax effect, leaving open all the questions of law raised in the Appeal.
2. However, if the Appellant finds that the tax effect is greater than Rs.2 Crores or the Appeal fall within the excepted categories, the Appellant will have liberty to apply for restoration/revival. This is provided application for restoration/revival is made within reasonable time i.e. on or before 31 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J.)