Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 128 OF 2024

Pr Commissioner of Income Tax 17 …Appellant

Versus

Anil Bajaria …Respondent

WITH

INCOME TAX APPEAL NO. 525 OF 2024

WITH

INCOME TAX APPEAL NO. 1037 OF 2024

WITH

INCOME TAX APPEAL NO. 1047 OF 2024

WITH

INCOME TAX APPEAL NO. 1049 OF 2024

WITH

INCOME TAX APPEAL NO. 1052 OF 2024

WITH

INCOME TAX APPEAL NO. 1163 OF 2024

WITH

INCOME TAX APPEAL NO. 131 OF 2025

WITH

INCOME TAX APPEAL NO. 138 OF 2025

WITH

INCOME TAX APPEAL NO. 146 OF 2025

WITH

INCOME TAX APPEAL NO. 239 OF 2025

WITH

INCOME TAX APPEAL NO. 775 OF 2025

Mr. Suresh Kumar, for the Appellants.

Mr. Atul K. Jasani, for the Respondent In ITXA/525/2024, ITXA/1046/2024 & ITXA/1052/2024.

Mr. Govind Javeri, for the Respondent In ITXA/1163/2024.

Mr. Dinkle Hariya a/w. Ms. Shruti Kalyananikar, for the Respondent In ITXA/138/2025.

Mr. Satish Mody a/w. Ms. Aasifa khan, for the Respondent ITXA/239/2025.

Ms. Morvi Chaturvedi i/b. Mr. Nishith Desai Associates, for the Respondent. No. 1 ITXA/146/2025.

CORAM **M.S. Sonak &**
Advait M. Sethna, JJ.
DATED: **09 October 2025**

PC:-

1. Mr Suresh Kumar appearing for the Appellants in all these Appeals.

2. In all these Appeals, the tax effect is below Rs. 2 Crores. However, Mr Suresh Kumar submits that these matters fall within the exceptions carved out in the CBDT Circulars.

3. At this stage, without accepting the above contention, we place all these Appeals on 12 November 2025 for directions/orders.

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