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

INCOME TAX APPEAL (IT) NO. 62 OF 2025 (SR. NO.419)

Pr Commissioner Of Income Tax 3 ...Appellant
Versus
Sas Research and Development
India Private Limited ...Respondent

WITH
INCOME TAX APPEAL (IT) NO. 132 OF 2025 (SR. NO.422)

Pr Commissioner of Income Tax 3 Pune ...Appellant
Versus
Sas Research and Development
India Private Limited ...Respondent

Mr. Vikas T. Khanchandani for Appellant.

Mr. Jasmin Amalsadvala i/b. Lumiere Law Partners.

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

DATED : 8 October 2025

P.C.:-

1. Mr. Khanchandani, learned counsel for the Appellant, based on instructions, seeks leave to withdraw these Appeals on the ground that the tax effect is less than Rs.2 Crores.

2. Accordingly, leave is granted. We dispose of the Appeals as withdrawn, leaving open all the questions of law raised in the Appeals.

3. If, at the later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the matter falls within any of the exceptions to the CBDT Circular, liberty is granted to the Appellant to apply for revival/restoration within a reasonable time, i.e., on or before 31st January 2026.

4. The Appellant will be entitled to refund of Court fees in accordance with Rules.

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