Pallavi

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

INCOME TAX APPEAL (IT) NO. 30 OF 2024 (Sr. No.401)

Pr Commissioner of Income Tax Central 1 ...Appellant
Versus
Mangal Buildhome Pvt. Ltd. ...Respondent

WITH
INCOME TAX APPEAL (IT) NO. 985 OF 2024 (Sr. No.415)

Pr Commissioner Of Income Tax Central 4 ...Appellant
Versus
Hiren Aluminium Ltd ...Respondent

WITH
INCOME TAX APPEAL (IT) NO. 152 OF 2025 (Sr. No.424)

Pr Commissioner of Income Tax Central 3 ...Appellant
Versus
Jadishkumar Madanlal Gupta ...Respondent

Mr. Suresh Kumar for Appellant.

Mr. Shashi Bekal, for Respondent in ITXA/152/2025.

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

DATED : 8 October 2025

P.C.:-

1. Heard learned counsel for the parties.

2. In all these Appeals, the tax effect is below Rs.2 Crores. However, Mr Suresh Kumar, learned counsel for the Appellant, relying upon clause 3.1(h) of Circular dated 17 September 2024, submits that these Appeals fall within the exceptions.

3. We have examined the above contention. The contention is identical to the one raised in Income Tax Appeal No.2061 of 2018 and Income Tax Appeal No.2063 of 2018.

4. The Income Tax Appeal No.2061 of 2018 and Income Tax Appeal No.2063 of 2018 were disposed of by following the decision of the coordinate Bench of this Court in the case of **Commissioner of Income-Tax vs. V. M. Salgaonkar Brothers (P) Ltd.**[1]**,** in which it was held that while the monetary limits prescribed in the CBDT Circular would apply to pending appeals, the exceptions carved out by this Circular would operate only prospectively i.e. from the date of introduction of such exceptions.

5. These Appeals were admittedly instituted much before the introduction of the exceptions. Therefore, following our orders disposing of Income Tax Appeal No.2061 of 2018, Income Tax Appeal No. 2063 of 2018 and our decision in **Commissioner of Income-Tax Vs. V.M. Salgaonkar Brothers (supra)**, we dispose of these appeals by keeping the questions of law open.

6. There shall be no order as to costs.

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

[1] [2024] 169 taxmann.com 597 (Bombay)