

Chaitanya

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

INCOME TAX APPEAL NO. 172 OF 2025

Pr. Commissioner of Income Tax-2 ... Appellant

Versus

Archway Investment Company Limited ... Respondent

Ms. Samiksha Kanani a/w Ms. Gayatri Naik, for Appellant-
Revenue.

Mr. Atul Jasani, for the Respondent.

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

DATED : 01 October 2025

PC:-

1. Ms. Gayatri Naik, the learned counsel for the Appellant, on instructions, seeks leave to withdraw this Appeal on the ground of low tax effect.
2. Accordingly, leave is granted by keeping open the questions of law.
3. The Appellant will be entitled to a refund of Court fees according to the rules.
4. If at a later stage it is realised that the tax effect is more than Rs.2 crores or that the Appeal falls within any of the exceptions provided in the Circular, liberty is granted to seek

revival subject to such application for revival being filed within a reasonable time i.e. on or before 31 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J)