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

## INCOME TAX APPEAL (IT) NO. 120 OF 2024 (SR. NO.403)

Pr Commissioner Of Income Tax 1 ...Appellant

**Versus**

Tata Communications Ltd. ...Respondent

WITH
INCOME TAX APPEAL (IT) NO. 158 OF 2024 (SR. NO.404)
WITH
INCOME TAX APPEAL(IT) NO. 375 OF 2024 (SR. NO.406)
WITH
INCOME TAX APPEAL (IT) NO. 824 OF 2024 (SR. NO.407)
WITH
INCOME TAX APPEAL (IT) NO. 826 OF 2024 (SR. NO.408)
WITH
INTERIM APPLICATION NO. 549 OF 2024 (SR. NO.408)
IN
INCOME TAX APPEAL (IT) NO. 826 OF 2024
WITH
INCOME TAX APPEAL(IT) NO. 827 OF 2024 (SR. NO.409)
WITH
INCOME TAX APPEAL (IT) NO. 833 OF 2024 (SR. NO.410)
WITH
INCOME TAX APPEAL (IT) NO. 837 OF 2024 (SR. NO.411)
WITH
INCOME TAX APPEAL(IT) NO. 883 OF 2024 (SR. NO.412)
WITH
INCOME TAX APPEAL (IT) NO. 1166 OF 2024 (SR. NO.417)
WITH
INCOME TAX APPEAL (IT) NO. 17 OF 2025 (SR. NO.418)
WITH
INCOME TAX APPEAL (IT) NO. 108 OF 2025 (SR. NO.420)
WITH
INCOME TAX APPEAL(IT) NO. 126 OF 2025 (SR. NO.421)

WITH
INCOME TAX APPEAL (IT) NO. 219 OF 2025 (SR. NO.426)
WITH
INCOME TAX APPEAL (IT) NO. 237 OF 2025 (SR. NO.428)
WITH
INCOME TAX APPEAL (IT) NO. 248 OF 2025 (SR. NO.429)
WITH
INCOME TAX APPEAL (IT) NO. 256 OF 2025 (SR. NO.430)
WITH
INCOME TAX APPEAL (IT) NO. 263 OF 2025 (SR. NO.431)
WITH
INCOME TAX APPEAL (IT) NO. 283 OF 2025 (SR. NO.432)
WITH
INTERIM APPLICATION NO. 1211 OF 2024
IN
INCOME TAX APPEAL (IT) NO. 283 OF 2025
WITH
INCOME TAX APPEAL(IT) NO. 285 OF 2025 (SR. NO.433)
WITH
INCOME TAX APPEAL (IT) NO. 287 OF 2025 (SR. NO.434)
WITH
INCOME TAX APPEAL (IT) NO. 309 OF 2025 (SR. NO.437)
WITH
INCOME TAX APPEAL (IT) NO. 336 OF 2025 (SR. NO.440)
**WITH**
INCOME TAX APPEAL (IT) NO. 371 OF 2025 (SR. NO.442)
WITH
INCOME TAX APPEAL (IT) NO. 376 OF 2025 (SR. NO.443)
**WITH**
INCOME TAX APPEAL (IT) NO. 385 OF 2025 (SR. NO.444)

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**Mr. Suresh Kumar** for the Appellant.

**Ms. Shilpa Goel,** for Appellant.

**Mr. Vikas Khanchandani,** for the Appellant.

**Mr. Arjun Gupta**, for the Appellants

**Ms. Sruti Kalyanikar,** for Respondent in Sr. No.404, 443, 426.

**Mr. Rajesh Poojary** i/b. Mint & Co., for the Respondent in Sr. No.428.

**Ms. Vasanti Patel**, for the Respondent in Sr. No.440.

**Ms. Jasmin Amalsadwala**, i/b. Lumiere Law Partners for the Respondent in Sr. No.442.

**Mr. Jitendra Singh** a/w Ms. Shivali Mhatre, for the Respondent in Sr. No.417.

**Mr. Anil Wani**, for the Respondent in Sr. No.403.

**Mr. Shashi Bekal** for the Respondent.

**Mr. Atul K. Jasani**, for the Respondent in Sr.No.407, 408, 409, 410, 411, 418, 429, 432, 433, 436.

**Mr. Smit Shah**, for the Respondent.

**Mr. Balasaheb S. Yewale**, Ms. Aarti M. Mallah, for the Respondent.

**Mr. Paras Savla**, a/w Ms. Rajnandini Shukla, Mr. Harsh Shah, Mr. Pratik Poddar for the Respondent.

**Mr. Akshay A. Pawar** i/b. Ajay R. Singh, for the Respondent.

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

**DATED : 8 October 2025**

**P.C.:-**

**1.** Heard the learned counsel for the parties.

**2.** In all these Appeals the tax effect is below Rs.2 Crores.

**3.** Therefore, Mr. Suresh Kumar, on instructions, and in compliance with the CBDT Circulars, seeks leave to withdraw these Appeals and the Interim Applications in Income Tax Appeal No.826 of 2024 and 283 of 2025.

**4.** Accordingly, we grant leave and dispose of all these Appeals as withdrawn by leaving the questions of law raised therein open. The two Interim Applications are also disposed of as withdrawn.

**5.** If in future, the Appellants realise that the Tax effect was greater than Rs.2 Crores or that the Appeals fell within any of the excepted categories, they shall have the liberty to apply for revival/restoration. This is provided such application is made within a reasonable period i.e. on or before 31 January 2026.

**6.** The Appellant shall be entitled to refund of Court fees in accordance with the Rules.

**7.** The Appeals and the Interim Applications referred to above are disposed of as withdrawn with liberty in the above terms. No orders to costs.

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