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

INCOME TAX APPEAL (IT) NO. 232 OF 2025

Pr Commissioner Of Income Tax 1 Pune ...Appellant
Versus
Carraro India Pvt Ltd ...Respondent

None for Appellant.

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

DATED : 8 October 2025

P.C.:-

1. None appears for the Appellant.

2. The tax effect in this case is less than Rs.2 Crores. Accordingly, we dispose of this appeal on the grant of low tax effect, leaving open all the questions of law raised in the Appeal.

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 apply for revival within a reasonable time, i.e., on or before 31st January 2026.

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