

3. Accordingly, we dispose of this Appeal by keeping the questions of law open and by clarifying that this disposal, would, in no manner, affect the hearing in ITXA No.225 of 2024.

4. This Appeal is disposed of on the ground of low tax effect leaving the questions of law open and with liberty in the above terms.

(Advait M. Sethna, J)

(M.S. Sonak, J.)