Sayali

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

INCOME TAX APPEAL NO. 736 OF 2024

Pr. Commissioner of Income Tax Central 2 …Appellant

Versus

Hitesh Shantilal Mehta …Respondent

WITH
INCOME TAX APPEAL NO.746 OF 2024
WITH
INCOME TAX APPEAL NO. 281 OF 2025
WITH
INCOME TAX APPEAL NO. 284 OF 2025
WITH
INCOME TAX APPEAL NO. 290 OF 2025
WITH
INCOME TAX APPEAL NO. 320 OF 2025
WITH
INCOME TAX APPEAL NO. 957 OF 2025
WITH
INCOME TAX APPEAL NO. 961 OF 2025

None for the Appellants.

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

DATED: 17 OCTOBER 2025

PC:-

1. None for the Appellants.

2. The tax effect is below Rs.2 Crores. No exceptions are pointed out. Accordingly, these Appeals are disposed of on the ground of low tax effect by keeping the questions of law, if any, open.

3. However, if at a later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the Appeals fall within any of the exceptions, the Appellants will have the liberty to apply for revival/restoration by filing an application within reasonable time i.e. on or before 31 January 2026.

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