Sayali

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

INCOME TAX APPEAL NO. 01 OF 20 24
WITH
INCOME TAX APPEAL NO. 320 OF 20 24
WITH
INCOME TAX APPEAL NO. 97 OF 20 24
WITH
INCOME TAX APPEAL NO. 300 OF 20 24
WITH
INCOME TAX APPEAL NO. 702 OF 20 24

Commissioner of Income Tax …Appellant

Versus

Growmore Leasing And Investment Ltd …Respondent

Mr. Akhileshwar Sharma, for Appellant
Ms Aanchal Vyas i/b Mr. Dharan Gandhi, for Respondent.

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

DATED: 01 OCTOBER 2025

PC:-

1. In all these matters, the tax effect is less than Rs.2 Crores.

2. Accordingly, given the CBDT Circulars on the issue, we dispose of these Appeals by leaving the question of law open.

3. However, in future, if it is pointed out that the tax effect is greater than Rs.2 Crores or that any of the Appeals falls within the exceptions, we grant the Appellants liberty to apply for restoration. This is provided that such liberty is exercised within a reasonable time i.e. on or before 31 January 2026.

4. The questions of law raised in these Appeals are however kept open, since we have not decided these Appeals on merits.

5. Mr. Sharma agrees that the tax effect is less than Rs.2 Crores. However, he has not received written instructions for withdrawal of these Appeals.

6. Accordingly, we dispose of these Appeals.

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