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

INCOME TAX APPEAL NO. 402 OF 2024

Pr. Commissioner of Income Tax Central 4 : Appellant

Versus

LA Trendz Fabrica Pvt. Ltd. : Respondent

WITH
INCOME TAX APPEAL NO. 346 OF 2025

Pr. Commissioner of Income Tax Central 3 : Appellant

Versus

J Kumar Infraprojects Ltd. : Respondent

WITH
INCOME TAX APPEAL NO. 396 OF 2025

Pr. Commissioner of Income Tax Central 6 : Appellant

Versus

Renaissance Indus Infra Pvt. Ltd. : Respondent

WITH
INCOME TAX APPEAL NO. 401 OF 2025

Pr. Commissioner of Income Tax Central 5 : Appellant

Versus

Haresh N Mehta : Respondent

Mr Suresh Kumar, for the Appellants in all Income Tax Appeals.

CORAM **M.S. Sonak &**
Advait M. Sethna, JJ.
DATED: **01 October 2025**

PC:-

1. In all these Appeals the tax effect is less than Rs.Two Crores.

2. Accordingly, Mr. Suresh Kumar, the learned counsel for the Appellants, on instructions, seeks leave to withdraw these Appeals. He, however, requests that the questions of law may be kept open and the usual liberty may be granted.

3. Accordingly, we dispose of these Appeals as withdrawn by leaving the questions of law open. Further, if at any later stage, it is found out that the tax effect was greater than Rs.Two Crores or that the matter fell within any of the exceptions, liberty is granted to the Appellants to apply for the restoration provided such Application is made within reasonable time i.e. on or before 31 January 2026.

4. The Appellants shall be entitled to refund of Court fees in accordance with the Rules.

5. The Appeals are disposed of in the above terms.

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