Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 349 OF 2024

Pr Commissioner of Income Tax 19 Mumbai …Appellant

Versus

Bhanwarlal M Jain AY 2009-10 Assessee …Respondent

WITH

INCOME TAX APPEAL NO. 351 OF 2024

Pr Commissioner of Income Tax 19 Mumbai …Appellant

Versus

Bhanwarlal M Jain AY 2008-09 Assessee …Respondent

Mr Akhileshwar Sharma, *(through VC), for the Appellant.*

Mr Jas Sanghavi, *with Ms Linzy Sharan, i/b, PDS Legal, for the Respondent.*

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

DATED: **07 November 2025**

PC:-

1. The tax effect in this Appeal is less than Rs. 2 Crores. However, Mr Sharma reports no instructions.

2. Accordingly, we dispose of this Appeal on the ground of low tax effect by keeping question of law open.

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

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