

Sayali

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

**SAYALI
DEEPAK
UPASANI**

INCOME TAX APPEAL NO. 392 OF 2024

Digitally signed by
SAYALI DEEPAK
UPASANI
Date: 2025.12.11
09:54:09 +0530

Pr. Commissioner of Income Tax 19
Mumbai

...Appellant

Versus

Rakesh Shantilal Shah

...Respondent

**Mr Akhileshwar Sharma, through VC, for Appellant
Mr Jas Sanghavi i/b PDS Legal, for Respondent.**

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

DATED: 10 DECEMBER 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 the questions of law raised therein open.
- 3.** If at a later stage, the Appellant finds that the tax effect is greater than Rs.2 Crores or that the Appeal falls within any of the exceptions, we grant the Appellant liberty to seek revival by filing an Application within some reasonable period i.e. on or before 31 March 2026.

4. The Appeal is disposed of in the above terms.
5. No costs.

(Advait M. Sethna, J)

(M.S. Sonak, J)