Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 394 OF 2024

Commissioner of Income Tax C2 …Appellant

Versus

Jayesh Shantilal Vira …Respondent

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

Mr Sham V Walve, *a/w Mr Bhavik Chheda, i/b, Monika Dokhale Walve, 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)**