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

**INCOME TAX APPEAL(IT) NO. 568 OF 2024**

Pr Commissioner Of Income Tax Central 4 ...Appellant
Versus
Jayesh Kishore Jhaveri ...Respondent

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**Ms. Swapna Gokhale**, for Appellant.

**Ms. Aartati Vissanji**, for Respondent.

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

**DATED : 03 December 2025**

**P.C.:-**

**1.** Heard learned counsel for the parties.

**2.** The tax effect in this appeal is approximately of Rs. 10,00,000/-.

**3.** Ms. Gokhale however relies on the exception on the CBDT circular.

**4.** Without going into the issue of whether the CBDT circular applies, we note that in Income Tax Appeal No. 481 of 2024 and connected matters, by order dated 9 October 2025, we dismiss similar appeals on the ground of low tax effect by leaving the questions of law open. We had even granted the revenue liberty to apply for revival/restoration, if they find that the appeal falls within any of the exceptions falls under the CBDT circular. There is no record of revenue seeking any revival. The tribunal has also relied upon the full Bench of this Court in ***Mohd. Farhan A. Shaikh vs Deputy Commissioner of Income-Tax*** [1].

**5.** However, by keeping open the questions of law raised in this appeal, we dispose of this appeal on the ground of low tax effect by following our order dated 9 October 2025 disposing of Income Tax Appeal No. 481 of 2024 and connected matters.

**6.** Disposed of. No costs.

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

[1]. 2021 125 taxman.com 253 (Bom)