Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 574 OF 2024

Commissioner Income Tax …Appellant

Versus

Shraddha Vaibhav Doshi …Respondent

WITH

INCOME TAX APPEAL NO. 639 OF 2024

WITH

INCOME TAX APPEAL NO. 1157 OF 2024

Mr. Arjun Gupta for the Appellants.

Mr. Dharan Gandhi, for the Respondent in ITXA/639/2024.

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 09 October 2025

PC:-

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1. Heard learned Counsel for the parties.

2. The tax effect in all these Appeals is below Rs. 2 Crores. Therefore, in accordance with the Central Board of Direct Taxes Circulars, these matters ought not to have been filed or in any event, pursued by the Revenue.

3. Learned Counsel for the Appellants, however, submits that he has no instructions to seek withdrawal.

4. Accordingly, we dispose of these Appeals on the grounds of low tax effect by keeping the questions raised therein open. Interim Applications, if any, are disposed of.

5. However, if at a later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the Appeals fall within any of the exceptions, the Appellants 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)**