IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL(IT) NO. 847 OF 2024

Pr Commissioner Of Income Tax 4 ...Appellant
Versus
Morgan Stanley Advantage Services Pvt Ltd. ...Respondent

Ms. Smita Thakur, i/b. Mr. Suresh Kumar for Appellant.

Ms. Renita Alex, a/w Ms. M. Bhosale i/b. India Law Alliance for Respondent.

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

DATED : 16 October 2025

P.C.:-

1. The learned counsel for the Appellant, on instructions, seeks leave to withdraw the Appeal on the ground of low tax effect.

2. Accordingly, we dispose of both this Appeal by leaving the questions of law open. However, if the Appellant find that the tax effect is greater than Rs.2 Crores or the Appeal fall within the excepted categories, the Appellant will have liberty to apply for restoration/revival. This is provided applications for restoration/revival are made within reasonable time i.e. on or before 31 January 2026.

3. The Appellant shall be entitled to refund of Court fees in accordance with the Rules.

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