

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

INCOME TAX APPEAL NO.866 OF 2024

Principal Commissioner of Income
Tax ... Appellant

Versus

Sanjay Amrutrao Satva HUF ... Respondents

Mr. Akhileshwar Sharma, for Appellant.

Mr. Rajesh Poojary i/b Mint and Confrerers, for Respondents.

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

DATED : 10 September 2025

P.C.:-

1. Mr. Sharma, the learned counsel for the Appellant, on instructions states that the tax effect in this appeal is less than Rs.2 Crores. Accordingly, he seeks leave to withdraw this appeal.

2. Leave is granted. Appeal is disposed of as withdrawn by leaving open all the questions of law raised therein.

3. The Appellant will be entitled to refund of Court fees in accordance with the rules.

4. At the request of Mr. Sharma, we record that in the event it is found that the tax effect is greater than Rs.2 Crores

or the matter is covered by exception, leave is granted to apply for revival. This is provided such application is made within reasonable time not later than 21 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J.)