PALLAVI MAHENDRA WARGAONKAR
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Pallavi

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

Pr Commissioner Of Income Tax 1 ...Appellant
Versus
Adhoi Vyapar Pvt Ltd ...Respondent

Ms. Dhanalakshmi Iyer, for Appellant.

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

DATED : 10 November 2025

P.C.:-

1. Ms. Iyer, learned counsel appears for the Appellant.

2. The tax effect in this Appeal is less than Rs.2 Crores. At least, the Appeal Memo refers to no exceptions. Ms. Iyer reports no instructions.

3. Accordingly, we dispose of this Appeal on the ground of low tax effect by leaving the questions of law open.

4. However, if at the later stage, it is found that the tax effect is greater than Rs.2 Crores or that the matter falls within any of the exceptions to the CBDT Circular, liberty is granted to apply for revival/restoration within a reasonable time, i.e., on or before 31 January 2026.

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