Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 491 OF 2024

Pr Commissioner of Income Tax Central 4 …Appellant

Versus

Netalter Software Ltd …Respondent

WITH

INCOME TAX APPEAL NO. 1045 OF 2024

WITH

INCOME TAX APPEAL NO. 1046 OF 2024

WITH

INCOME TAX APPEAL NO. 1145 OF 2024

WITH

INCOME TAX APPEAL NO. 137 OF 2025

WITH

INCOME TAX APPEAL NO. 465 OF 2024

Mr Suresh Kumar, for the Appellants.

Mr Ashok Kotangale, with Smita Thakur for the Appellant In ITXA/465/2024.

Mr Atul K Jasani, for the Respondent in ITXA/1046/2024.

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

DATED: 09 October 2025

PC:-

1. Mr Suresh Kumar, the learned Counsel for the Appellants, on instructions seeks leave to withdraw these Appeals on the ground of low tax effect.

2. Accordingly, leave is granted and these Appeals are disposed of as withdrawn by leaving the questions of law raised therein open. Interim Applications, if any, are disposed of. The Appellants shall be entitled to refund of Court fees according to rules.

3. 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)**