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

INCOME TAX APPEAL NO. 16 OF 2024

Commissioner of Income Tax (IT)-2,
Mumbai … Appellant

Versus

Rajeev Suresh Gehi … Respondent

Mr. Dinesh Gulabani, for Appellant (through VC).

Ms. Ritu Punjabi, for the Respondent.

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

DATED : 08 October 2025

P.C.:-

1. Heard Mr. Dinesh Gulabani for Appellant and Ms. Ritu Punjabi for Respondent.

2. The tax effect in this case is less than Rs. 2 crore. Accordingly, we dispose of this Appeal on the ground of low tax effect by keeping open the question of law raised.

3. If, at later stage, Appellant realizes that tax effect is greater than Rs. 2 crore or that subject-matter falls within any of the exception, liberty is granted to apply for restoration/revival. This is provided where the Application for restoration/revival is filed within reasonable time, i.e. on or before 31st January, 2026.

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