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

INCOME TAX APPEAL (IT) NO. 33 OF 2024

Pr Commissioner of Income Tax Central 1 Pune ...Appellant
Vs.
Maruti Nivruti Navale ...Respondent

Mr. Ashok Kotangale a/w Vishnu Chaudhari, Nikitesh Kotangale, Neha Pende and Smita Thakur for the Appellant.

Mr. Sanket S. Bora a/w Vidhi Punmiya and Amiya R. Das i/by SPCM Legal for the Respondent.

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

DATED : 17 September 2025

P.C.:-

1. Mr. Kotangale**,** learned counsel for the Appellant fairly points out that the tax effect in this case is less than Rs.2 crores.

2. Therefore, going by the CBDT circulars, we dispose of this Appeal on the grounds of low tax effect by keeping open the questions of law.

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

4. In case, at a later date, it is found out that the tax effect was greater than Rs.2 crores or the matter falls within any of the

exceptions, liberty is granted for restoration provided such restoration application is made within the reasonable period i.e. on or before 31 January 2026.

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