

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

INCOME TAX APPEAL(TT) NO. 42 OF 2024

Pr Commissioner Of Income Tax 3 ...Appellant
Versus
Bhimashankar Sahakari Sakhar Karkhana Ltd ...Respondent

Mr. Vikas T. Khanchandani, for Appellant.

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

DATED : 24 September 2025

P.C.:-

1. The tax effect in this appeal is less than two crore.
2. Accordingly Mr. Khanchandani seeks leave to withdraw this appeal on the ground of low tax effect, with liberty to seek revival in the event it is later found that the tax effect exceeds Rupees two crore or if the appeal falls within any of the specified exceptions
3. Accordingly, we grant leave with liberty as prayed for.
4. The application for revival should be filed within a reasonable time by 31st January 2026.

5. The questions of law are kept open.
6. The Appellant is entitled to a refund of court fees in accordance with law.

(Advait M. Sethna, J)

(M.S. Sonak, J.)