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

INCOME TAX APPEAL NO. 73 OF 2025

The Principal Commissioner of
Income Tax 42, Mumbai

.. Appellant

Versus

Kalpesh C. Shah

.. Respondent

Ms. Swapna Gokhale, Advocates for the Appellant.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: AUGUST 6, 2025.

P. C.

1. The learned Counsel appearing on behalf of the Revenue states that he has instructions to withdraw the above Appeal because the tax effect is below the monetary limits as set out in the Circular of the CBDT dated 17th September 2024.

2. In light of the aforesaid statement, the above Appeal is disposed of as withdrawn. No order as to costs.

3. The Appellant would be entitled to refund of Court Fees, if any, as per Rules.

4. It is needless to clarify that the questions of law as projected in the above Appeal are kept open to be adjudicated in an appropriate case.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]