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

INCOME TAX APPEAL(IT) NO. 85 OF 2024

Pr Commissioner Of Income Tax 1 Pune ...Appellant
Versus
Tade Power tech Pvt Ltd ...Respondent

Mr. Arjun Gupta, for Appellant.

None for Respondent.

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

DATED : 06 November 2025

P.C.:-

1. The tax effect in this appeal is less than Rs. 2 Crores.

2. However, Mr. Arjun Gupta submits that this is a case where the revisional jurisdiction under Section 263 of the Income Tax Act was invoked based on an audit objection. He therefore submits that under the CBDT circular No. 3 of 2018 dated 11 July 2019, this appeal would fall within the exemptions.

3. Vide CBDT Circular No. 5 of 2024 dated 15 March 2024 the exemption regards orders based on an audit objection was deleted. The Circular No. 5 of 2024 applies to appeal pending the date on which this circular was issued.

4. Accordingly, while the institution of this appeal may have been saved by the exemptions, its continuance beyond 15 March 2024 is not saved.

5. Accordingly, we dispose of this appeal on the ground of low tax effect by keeping the questions of law raised therein open.

6. No costs.

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