Chaitanya

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

INCOME TAX APPEAL NO. 92 OF 2024

Pr Commissioner of Income Tax Central 2 … Appellant

Versus

Attractive Exports Pvt Ltd … Respondent

Mr. Vikas Khanchandani h/f Mr. Vipul Bajpayee, for Appellant.

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

DATED : 15 October 2025

PC:-

1. Heard Mr. Khanchandani, holding for Mr. Vipul Bajpayee, for the Appellant.

2. Para 12 of the Appeal Memo admits that the tax effect in this case is less than Rs. 2 Crores. There is no statement that this Appeal falls within any of the exceptions carved out by the CBDT Circulars.

3. Accordingly, on the ground of low tax effect, we dispose of this Appeal by keeping the questions of law open.

4. However, if it is noticed that the tax effect is greater than Rs.2 Crores or that the matter falls within any of the exceptions, we grant him liberty to apply for revival/restoration. This is provided an Application for revival/restoration is made within a reasonable period i.e. on or before 31 January 2026.

5. This Appeal is disposed of on the ground of low tax effect, by keeping the questions of law, if any, open.

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