Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 111 OF 2024

Pr Commissioner of Income Tax Central -2 …Appellant

Versus

Mugat Maneklal Shah …Respondent

WITH

INCOME TAX APPEAL NO. 613 OF 2024

WITH

INCOME TAX APPEAL NO. 538 OF 2024

WITH

INCOME TAX APPEAL NO. 558 OF 2024

WITH

INCOME TAX APPEAL NO. 370 OF 2025

WITH

INCOME TAX APPEAL NO. 359 OF 2025

WITH

INCOME TAX APPEAL NO. 170 OF 2024

WITH

INCOME TAX APPEAL NO. 476 OF 2024

WITH

INCOME TAX APPEAL NO. 480 OF 2024

WITH

INCOME TAX APPEAL NO. 597 OF 2024

WITH

INCOME TAX APPEAL NO. 643 OF 2024

WITH

INCOME TAX APPEAL NO. 727 OF 2025

WITH

INCOME TAX APPEAL NO. 789 OF 2025

WITH

INCOME TAX APPEAL NO. 796 OF 2025

None for the Appellant.

Ms. Ruchi Rathod a/w. Ms. Aishwary Jain i/b. Manohar Samal, for the Respondent ITXA/613/2024.

Mr. Dhaval Shah, for the Respondent in ITXA/111/2024.

Mr. Rajesh Poojari, i/b. Mint & Confreres, for the RespondentBitstream Charter In ITXA/558/2024.

Mr. Akshay A Pawar i/b. Ajay R. Singh, for the Respondent In ITXA/359/2025.

Mr. Atul K. Jasani, for the Respondent In ITXA/370/2025.

Mr Dharan Gandhi, for the Respondent In ITXA/538/2024 & 476/2024.

CORAM **M.S. Sonak &**
Advait M. Sethna, JJ.
DATED: **09 October 2025**

PC:-

1. None for the Appellants.

2. The tax effect in all these Appeals is less than Rs. 2 Crores. Therefore, given the Central Board of Direct Taxes Circulars on the subject, on the ground of low tax effect, we dispose of these Appeals by leaving the question of law open. Interim Applications, if any, are disposed of.

3. However, if at a later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the Appeals fall within any of the exceptions, the Appellants will have the liberty to apply for revival/restoration. This is provided that an application for restoration/revival is filed within reasonable time i.e., on or before 31 January 2026.

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