

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

INCOME TAX APPEAL NO. 136 OF 2024

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Pr. Commissioner of Income Tax-4, Pune ... Appellant

Versus

Vishay Components India Pvt. Ltd. ... Respondent

Mr. Akhileshwar Sharma (through Video-Conferencing), for Appellant.

Mr. Nishant Thakkar h/f Mr. Rajesh Poojari i/b Mint and Confreres, for Respondent.

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

DATED : 10 December 2025

PC:-

1. Heard learned counsel for the parties.
2. The tax effect in this Appeal is less than Rs. 2 crore. However, Mr. Sharma reports no instructions.
3. Accordingly, we dispose of this Appeal on the ground of low tax effect by leaving open the questions of law.
4. If in future the Appellant finds that the tax effect is above Rs. 2 crore, or that the Appeal falls within any of the exceptions, we grant the Appellant liberty to seek revival by filing an Application within a reasonable period i.e. on or before 31 March 2026.

(Advait M. Sethna, J.)

(M.S. Sonak, J.)