Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 112 OF 2024

Pr Commissioner of Income Tax 1 …Appellant

Versus

Jeeju Nair Partner of Ms Ala Industrial Corporation …Respondent

WITH

INCOME TAX APPEAL NO. 153 OF 2024

Pr Commissioner of Income Tax 1Nashik …Appellant

Versus

Venugopal Bhaskaran …Respondent

Mr. A. K. Saxena, for the Appellant.

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

PC:-

1. Mr Saxena appears for the Appellants.

2. The tax effect in both the Appeals is below Rs. 2 Crores. Therefore, in accordance with the Central Board of Direct Taxes Circulars, these matters ought not to have been filed or in any event, pursued by the Revenue.

3. Mr Saxena, however, submits that he has no instructions to seek withdrawal.

4. Accordingly, we dispose of these Appeals on the grounds of low tax effect by keeping the questions raised therein open. Interim Application, if any, are disposed of.

5. 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)**