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Date: 2025.10.21
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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL(IT) NO. 201 OF 2024

Pr Commissioner Of Income Tax Central 2 ...Appellant
Versus
Geeta Gopal Synthetic Pvt Ltd ...Respondent

Ms. Swapna Gokhale, i/b. Vipul Bajpayee for Appellant.

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

DATED : 16 October 2025

P.C.:-

1. The tax effect in this matter is less than Rs.2 Crores.
2. The learned counsel for the Appellant seeks some time to obtain instructions. Since it is not pointed out to us that the matter falls within any of the exceptions carved out in the CBDT Circulars, we dispose of this Appeal.
3. If, at the later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the matter falls within any of the exceptions to the CBDT Circular. This is provided the application for revival/restoration is made within a reasonable time, i.e., on or before 31 January 2026.
4. The Appeal is disposed of by keeping the questions of law, if any, open.

(Advait M. Sethna, J)

(M.S. Sonak, J.)