Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 178 OF 2025

Commissioner of Income Tax Exemption Pune …Appellant

Versus

Maharashtra Academy of Engineering
and Education Research …Respondent

WITH

INCOME TAX APPEAL NO. 211 OF 2025

WITH

INCOME TAX APPEAL NO. 539 OF 2024

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

Ms. Tanzil Padvekar a/w. Ms. Tejal Kharkar, for the Respondent In ITXA/178/2025 & ITXA/211/2025

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

DATED: **09 October 2025**

AMOL PREMNATH JADHAV

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PC:-

1. Mr Saxena is appearing for the Appellants.

2. The tax effect in all these 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 Applications, 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)**