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

INCOME TAX APPEAL(IT) NO. 226 OF 2024

Commissioner Of Income Tax It 4 ...Appellant
Versus
Channel V Music Networks Ltd ...Respondent

Mr. Subir Kumar for the Appellant.

Mr. Divesh Chawla i/by Atul K. Jasani for the Respondent.

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

DATED : 16 October 2025

P.C.:-

1. Mr Subir Kumar, the learned counsel for the Appellant seeks leave to withdraw both these Appeals on the ground of low tax effect.

2. Accordingly, we grant leave and dispose of both these Appeals as withdrawn by leaving the questions of law raised therein open.

3. If in future, the Appellants realises that the Tax effect was greater than Rs.2 Crores or that the Appeal falls within any of the excepted categories, they shall have the liberty to apply for revival/restoration. This is provided such application is made within a reasonable period i.e. on or before 31 January 2026.

4. The Appellant shall be entitled to refund of Court fees in accordance with the Rules.

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