

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

INCOME TAX APPEAL(IT) NO. 239 OF 2024

Pr Commissioner of Income Tax Central 3 ...Appellant

Versus

Anant Raj Ltd.

...Respondent

Mr. J. S. Saluja for Appellant.

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

DATED : 16 October 2025

P.C.:-

1. Mr. Saluja, learned counsel appears for the Appellant.
2. The tax effect in this case is less than Rs.2 Crores. No exception is pointed out. Accordingly, we dispose of this appeal on the ground of low tax effect, leaving open all the questions of law raised in the 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, liberty is granted to apply for revival/restoration within a reasonable time, i.e., on or before 31 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J.)