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

INCOME TAX APPEAL(IT) NO. 241 OF 2024

Principal Commissioner of Income Tax 2 ...Appellant
Versus
Shri Yogesh Mehra ...Respondent

None for the Appellant.

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

DATED : 16 October 2025

P.C.:-

1. None 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.)**