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

INCOME TAX APPEAL NO. 264 OF 2024

Pr. Commissioner of Income Tax Central 3 : Appellant.
Versus
Speco Infrastructure : Respondent

None for the Appellant.
Mr. Bhagirathi Sahu (Through V.C.) for the Respondent.

CORAM **M.S. Sonak &**
Advait M Sethna, JJ.
DATED: **07 November 2025**

PC:-

1. None for the Appellant.

2. The tax effect in this Appeal is less than Rs.2 Crores.

3. Accordingly, we dispose of this Appeal on the ground of low tax effect by keeping the questions of law, if any, open.

4. 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 Appellant will have the liberty to apply for revival/restoration by filing an application within reasonable time i.e. on or before 13 February 2026.

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