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

INCOME TAX APPEAL NO. 283 OF 2024

Pr. Commissioner of Income Tax 4 Pune : Appellant.
Versus
Anilkumar Phoolchand Sanghvi : Respondent

Mr. Akhileshwar Sharma, (Through V.C.), for the Appellant.
Mr. Sumit Shah, for the Respondent.

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

PC:-

1. Heard Mr. Akhileshwar Sharma for the Appellant and Mr. Sumit Shah for the Respondent.

2. The tax effect in this Appeal is less than Rs.2 Crores. However, Mr. Sharma, the learned counsel for the Appellant reports no instructions.

3. Therefore, we dispose of this Appeal on the ground of law tax effect by leaving open the questions of law raised therein.

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)**