Chaitanya

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

INCOME TAX APPEAL NO. 311 OF 2025

Pr. Commissioner of Income Tax-17 … Appellant

Versus

Poonam Mega Developers … Respondent

Mr. Suresh Kumar, for Appellant.

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

DATED : 10 December 2025

PC:-

1. The tax effect in this case is less than Rs. 2 crores. However, Mr. Suresh Kumar relies on the exception in paragraph 3.1(h) of Circular No. 05 of 2024 dated 15 March 2024.

2. Considering the law laid down by the Co-ordinate Bench in the case of **Commissioner of Income Tax Vs. V. M. Salgaonkar and Brothers (P) Ltd.**[1] and this Court's order dated 10 December 2025, disposing of Income Tax Appeal No. 921 of 2024, in the case of **Pr. Commissioner of Income Tax-2 Vs. Luhariwala Finance and Investment Pvt. Ltd.**, we dispose of this case on the ground of low tax effect, by leaving the questions of law open.

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

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