

Chaitanya

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

INCOME TAX APPEAL NO. 321 OF 2025

Commissioner of Income Tax IT-2 ... Appellant

Versus

Bharti Jaiprakash Gajaria ... Respondent

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Mr. Prathmesh Bhosle, for Appellant-Revenue.

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

DATED : 10 December 2025

PC:-

1. Learned counsel for the Appellant fairly submits that the order made on 06 November 2025, disposing of Income Tax Appeal No. 349 of 2025, will cover the issue raised in this Appeal.
2. The learned counsel pointed out that both the Appeals pertain to the same Assessee but different years.
3. Even in this case, the tax effect is less than Rs. 2 crores, but it was claimed that this Appeal falls within the exceptions. Without going into this issue on merits, we dismiss this Appeal, given our order of 06 November 2025, disposing of Income Tax Appeal No. 349 of 2025,

4. Accordingly, by following our order of 06 November 2025, disposing of Income Tax Appeal No. 349 of 2025, we dismiss this Appeal without any costs order.

(Advait M. Sethna, J.)

(M.S. Sonak, J.)