Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 324 OF 2024

Pr Commissioner of Income Tax 41 Mumbai …Appellant

Versus

Indian Pack AY 2009-10
ITA No 800/MUM/2023 …Respondent

None for the Appellant

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

PC:-

1. None for the Appellant.

2. Tax effect in this Appeal is less than Rs. 2 Crores. No exception is pointed out to us.

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

4. However, if at a later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the Appeal falls within any of the exceptions, the Appellant will have the liberty to apply for revival/restoration. This is provided that an application for restoration/revival is filed within reasonable time i.e., on or before 31 January 2026.

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