Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 333 OF 2024

Pr Commissioner of Income Tax 1 Thane …Appellant

Versus

Mukesh Vinodkumar Singh …Respondent

None for the Appellant.

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

3. 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)**