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

INCOME TAX APPEAL NO. 108 OF 2024

Pr. Commissioner of Income Tax-1, Thane ... Appellant

Versus

Nishant Murar Jlatke ... Respondent

WITH
INCOME TAX APPEAL NO. 122 OF 2024
WITH
INCOME TAX APPEAL NO. 129 OF 2024
WITH
INCOME TAX APPEAL NO. 146 OF 2024
WITH
INCOME TAX APPEAL NO. 149 OF 2024
WITH
INTERIM APPLICATION NO. 596 OF 2024
IN
INCOME TAX APPEAL NO. 149 OF 2024
WITH
INCOME TAX APPEAL NO.154 OF 2024
WITH
INCOME TAX APPEAL NO. 186 OF 2024
WITH
INCOME TAX APPEAL NO. 248 OF 2024
WITH
INCOME TAX APPEAL NO.456 OF 2024
WITH
INCOME TAX APPEAL NO.464 OF 2024
WITH
INCOME TAX APPEAL NO.466 OF 2024
WITH
INCOME TAX APPEAL NO.478 OF 2024
WITH
INCOME TAX APPEAL NO.484 OF 2024

WITH
INCOME TAX APPEAL NO.486 OF 2024
WITH
INCOME TAX APPEAL NO.499 OF 2024
WITH
INCOME TAX APPEAL NO.500 OF 2024
WITH
INCOME TAX APPEAL NO.502 OF 2024
WITH
INCOME TAX APPEAL NO. 503 OF 2024
WITH
INCOME TAX APPEAL NO.508 OF 2024
WITH
INCOME TAX APPEAL NO.511 OF 2024
WITH
INCOME TAX APPEAL NO.519 OF 2024
WITH
INCOME TAX APPEAL NO.523 OF 2024
WITH
INCOME TAX APPEAL NO.550 OF 2024
WITH
INCOME TAX APPEAL NO.573 OF 2024
WITH
INCOME TAX APPEAL NO.587 OF 2024
WITH
INCOME TAX APPEAL NO.591 OF 2024
WITH
INCOME TAX APPEAL NO.593 OF 2024
WITH
INCOME TAX APPEAL NO.595 OF 2024
WITH
INCOME TAX APPEAL NO.599 OF 2024
WITH
INCOME TAX APPEAL NO.608 OF 2024
WITH
INCOME TAX APPEAL NO.820 OF 2024
WITH
INCOME TAX APPEAL NO.1042 OF 2024
WITH
INCOME TAX APPEAL NO.125 OF 2025

WITH
INCOME TAX APPEAL NO. 128 OF 2025
WITH
INCOME TAX APPEAL NO.136 OF 2025
WITH
INCOME TAX APPEAL NO.199 OF 2025
WITH
INCOME TAX APPEAL NO.356 OF 2025
WITH
INCOME TAX APPEAL NO.443 OF 2025
WITH
INCOME TAX APPEAL NO.454 OF 2025
WITH
INCOME TAX APPEAL NO.462 OF 2025
WITH
INCOME TAX APPEAL NO.474 OF 2025
WITH
INCOME TAX APPEAL NO.485 OF 2025
WITH
INCOME TAX APPEAL NO.678 OF 2025
WITH
INCOME TAX APPEAL NO.695 OF 2025
WITH
INCOME TAX APPEAL NO.703 OF 2025
WITH
INCOME TAX APPEAL NO.706 OF 2025
WITH
INCOME TAX APPEAL NO.707 OF 2025
WITH
INCOME TAX APPEAL NO.709 OF 2025
WITH
INCOME TAX APPEAL NO.732 OF 2025
WITH
INCOME TAX APPEAL NO.774 OF 2025
WITH
INCOME TAX APPEAL NO. 609 OF 2024

Mr. Akhileshwar Sharma for the Appellants.

Ms. Aasifa Khan, for the Respondent In ITXA/129/2024.

Ms. Jasmin Amalsadvala i/b. Lumiere Law Partners, for the Respondent In ITXA/146/2024, ITXA/456/2024.

Mr. Rajesh Poojari, i/b. Mint & Confreres, for the Respondent In ITXA/500/2024.

Mr. Sameer Dalal, for the Respondent In ITXA/511/2024.

Mr. Naresh Jain a/w. Mr. Nishil Jain, for the Respondent In ITXA/519/2024, ITXA/474/2025, ITXA/695/2025.

Mr. Dhaval Shah, for the Respondent Inn ITXA/356/2025.

Mr. Atul K. Jasani, for the Respondent In ITXA/485/2025, ITXA/703/2025.

Mr. Akshay A Pawar i/b. Ajay R. Singh, for the Respondent In ITXA/707/2025.

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

DATED: **09 October 2025**

PC:-

1. Mr Sharma appears for the Appellants in all these Appeals.

2. The tax effect in all these Appeals is below Rs. 2 Crores. Therefore, in accordance with the Central Board of Direct Taxes Circulars, these matters ought not to have been filed or in any event, pursued by the Revenue.

3. Mr Sharma, however, submits that he has no instructions to seek withdrawal.

4. Accordingly, we dispose of these Appeals on the grounds of low tax effect by keeping the questions raised therein open. In all these Appeals, Interim Applications, if any, are also disposed of.

5. 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 Appellants 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)**