

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

INCOME TAX APPEAL(IT) NO. 540 OF 2025

Pr Commissioner Of Income Tax 3 Pune ...Appellant
Versus
Sion Panvel Tollways Pvt Ltd ...Respondent

None for Appellant.

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

DATED : 6 November 2025

P.C.:-

- 1.** None appears for the Appellant.
- 2.** The Tax effect in this case is less than Rs.2 Crores. Accordingly, we dispose of this appeal on the ground of low tax effect, leaving open all the questions of law raised in the Appeal.
- 3.** If, at the later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the matter falls within any of the exceptions to the CBDT Circular, liberty is granted to apply for revival/restoration within a reasonable time, i.e., on or before 31 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J.)