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

INCOME TAX APPEAL(IT) NO. 551 OF 2025

Pr Commissioner Of Income Tax 3 Pune	...Appellant
Versus	
Lear Automotive India Pvt Ltd	...Respondent

**WITH
INCOME TAX APPEAL(IT) NO. 552 OF 2025**

Pr Commissioner Of Income Tax 3 Pune	...Appellant
Versus	
Savita Mukesh Kumar Mehta	...Respondent

Mr. Vikas Khanchandani, for Appellant.

Mr. Atul K. Jasani, for Respondent.

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

DATED : 10 November 2025

P.C.:-

1. Heard learned counsel for the parties.

2. The tax effect is less than Rs.2 Crores. However, Mr. Khanchandani reports no instructions.

3. Accordingly, we dispose of these Appeals on the ground of low tax effect by keeping the questions of law open.

4. 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.)**