Amol

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

INCOME TAX APPEAL NO. 188 OF 2024

Pr Commissioner of Income Tax 3 Pune …Appellant

Versus

Yusuf Gulmmohammad Patel …Respondent

WITH

INCOME TAX APPEAL NO. 557 OF 2024

WITH

INCOME TAX APPEAL NO. 209 OF 2025

Mr Vikas Khanchandani for the Appellants.

CORAM	**M.S. Sonak & Advait M. Sethna, JJ.**
DATED:	**09 October 2025**

PC:-

1. Mr Khanchandani appears for the Appellant. However, he reports no instructions to seek withdrawal.

2. The tax effect in these Appeals is less than Rs. 2 Crores. Therefore, given the Central Board of Direct Taxes Circulars on the subject, on the ground of low tax effect, we dispose of these Appeals by leaving the question of law open. Interim Applications, if any, are disposed of.

3. 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)**