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

INCOME TAX APPEAL NO. 573 OF 2025

Principal Commissioner of Income Tax 19 Mumbai ...Appellant

Versus

Alkesh Patel ...Respondent

Mr Siddharth Chandrashekhar, for Appellant

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

DATED: 11 November 2025

PC:-

1. Heard Mr. Chandrashekhar for the Appellant.
2. The tax effect in this Appeal is less than Rs. 2 Crores. However, Mr. Chandrashekhar reports having no instructions.
3. Accordingly, we dispose of this Appeal on the ground of low tax effect by leaving the question of law raised therein open.
4. However, if at a 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 carved out in the CBDT Circulars, we grant

the Appellant liberty to apply for restoration/revival. This is provided that such application for restoration/revival is made within a reasonable period, i.e., on or before 31 January 2026.

5. The Appeal is disposed of.

(Advait M. Sethna, J)

(M.S. Sonak, J)