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

INCOME TAX APPEAL(IT) NO. 727 OF 2024

Pr Commissioner of Income Tax Central 2 ...Appellant
Versus
Nitin Popatlal Thakkar ...Respondent

WITH
INCOME TAX APPEAL(IT) NO. 733 OF 2024

Pr Commissioner of Income Tax Central 2 ...Appellant
Versus
Yogesh P. Thakkar ...Respondent

None for Appellant.

Mr. Atul K. Jasani, for the Respondent in both matters.

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

DATED : 16 October 2025

P.C.:-

1. None for the Appellant.

2. The tax effect is less than Rs.2 Crores. No exception is pointed out to us. Accordingly, we dispose of this Appeal as withdrawn by leaving the questions of law raised therein open.

3. If in future, the Appellant realises that the Tax effect was greater than Rs.2 Crores or that the Appeals fall within any of the excepted categories, they shall have the liberty to apply for revival/restoration. This is provided such application is made within a reasonable period i.e. on or before 31 January 2026.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**