

Sayali

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

SAYALI
DEEPAK
UPASANI

INCOME TAX APPEAL NO. 737 OF 2024

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SAYALI DEEPAK
UPASANI
Date: 2025.10.17
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Pr. Commissioner of Income Tax 17

...Appellant

Versus

Amrut Enterprises

...Respondent

WITH
INCOME TAX APPEAL NO. 753 OF 2024
WITH
INCOME TAX APPEAL NO. 756 OF 2024
WITH
INCOME TAX APPEAL NO. 764 OF 2024
WITH
INCOME TAX APPEAL NO. 871 OF 2024
WITH
INCOME TAX APPEAL NO. 878 OF 2024
WITH
INCOME TAX APPEAL NO. 939 OF 2025
WITH
INCOME TAX APPEAL NO. 765 OF 2024
WITH
INCOME TAX APPEAL NO. 308 OF 2025
WITH
INCOME TAX APPEAL NO. 944 OF 2025

Ms. Swapna Gokhale, for Appellant in ITXA-737/2024.

Ms. Mamta Omle, for the Appellant in ITXA- 753/2024.

Mr. Akhileshwar Sharma, through VC, for the Appellants in ITXA- 756/2024, 764/2024, 871/2024, 878/2024, 939/2025.

Mr. A. K. Saxena a/w Vivek Sharma, for the Appellant in ITXA-765/2024

Mr. Subir Kumar, through VC, for the Appellant in ITXA – 308/2025.

Ms. Mamta Omle h/f Ms. Shilpa Goyal, for the Appellant in ITXA-944/2025.

Ms. Jasmin Amalsadvala i/b Lumiere Law Partners, for Respondent in ITXA-764/2024.

Ms. Sruti Kalyanikar, for Respondent in ITXA .- 939/2025.

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

DATED: 17 OCTOBER 2025

PC:-

1. The tax effect in this case is less than Rs.2 Crores. However, learned Counsel for the Appellants report no instructions.
2. We dispose of these Appeals on the ground of low tax effect since it is not even pointed out that the Appeals fall within any of the exceptions carved out under the CBDT Circulars. This disposal is by keeping the questions of law, if any, open.
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 by filing an application within reasonable time i.e. on or before 31 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J)