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

INCOME TAX APPEAL(IT) NO. 790 OF 2024

Commissioner of Income Tax Exemptions Mumbai ...Appellant
Versus
India Itme Society Ay 2016-17 ...Respondent

WITH
INCOME TAX APPEAL(IT) NO. 793 OF 2024

Commissioner of Income Tax Exemptions Mumbai ...Appellant
Versus
India Itme Society Ay 2015-16 ...Respondent

Mr. Dinesh Gulabani (Thr. VC), for Appellant.
Ms. Shruti Kalyanikar, for Respondent.

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

DATED : 6 November 2025

P.C.:-

1. Heard Mr. Gulabani, learned counsel for the Appellant. Mr. Gulabani submits that the exception in the Circular No.23 of 2019 dated 6 September 2019 will apply because the challenge is to the exercise of revisional powers under Section 263 of the Income Tax Act.

2. The circular of 6 September 2019 does not deal with the issue of orders made in exercise of revisional powers. Therefore, Mr. Gulabani's submission is misconceived and cannot be accepted.

3. However, Circular No.5 of 2024 dated 15 March 2024 provides that where the tax effect is not quantifiable or not involved, Appeals involving orders made under Section 263 of the Income Tax Act, are exempted from the requirement of withdrawal.

4. Mr. Gulabani admits that in these cases the tax effect is quantifiable at approximately Rs.7 Lakhs or thereabout.

5. Thus, on the ground of low tax effect, we dispose of these Appeals by leaving the questions of law open. No costs.

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