

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

INCOME TAX APPEAL(IT) NO. 829 OF 2025

Pr Commissioner Of Income Tax 1 Thane ...Appellant

Versus

Pramod Ratan Patil Ay 11-12 Ita 7329

Mumbai-16

...Respondent

**Mr. Akhileshwar Sharma (Thr. VC), a/w Ms. Shradha Worlikar
for Appellant.**

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

DATED : 6 November 2025

P.C.:-

1. The tax effect in this case is Rs.75 Lakhs. However, Mr. Sharma has no instructions for withdrawal.
2. Since the tax effect is less than Rs.2 Crores, we dispose of this Appeal by keeping the questions of law open.
3. If, at the 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 to the CBDT Circular, liberty is granted to apply for revival/restoration within a reasonable time, i.e., on or before 31 January 2026.

(Advait M. Sethna, J)

(M.S. Sonak, J.)