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

INCOME TAX APPEAL (IT) NO.911 OF 2024

Pr. Commissioner of Income Tax 1 Pune ...Appellant
Versus
Capgemini Technology Services India Ltd. ...Respondent

WITH
INCOME TAX APPEAL (IT) NO.915 OF 2024

Pr. Commissioner of Income Tax 1 Pune ...Appellant
Versus
Capgemini Technology Services India Ltd. ...Respondent

Mr. Arjun Gupta for Appellant.

Adv. Smit Shah for Respondent.

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

DATED : 8 October 2025

P.C.:-

1. The Tax effect in both these Appeals is less than Rs.2 Crores.

2. In terms of the CBDT Circular, these Appeals ought not to be pursued by the Revenue. However, Mr. Gupta, learned counsel for the Appellant reports no instructions.

3. Accordingly, we dispose of both these Appeals by leaving the questions of law open. However, if the Appellants find that the tax effect is greater than Rs.2 Crores or the Appeals fall within the excepted categories, the Appellants will have liberty to apply for restoration/revival. This is provided applications for restoration/revival are made within reasonable time i.e. on or before 31 January 2026.

4. Both the Appeals are disposed of with liberty in the above terms.

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