Sayali

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Date: 2025.10.17 19:00:50 +0530

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

INCOME TAX APPEAL NO. 942 OF 2024

Pr. Commissioner of Income Tax 6 …Appellant

Versus

Mahanagar Gas Ltd …Respondent

WITH
INCOME TAX APPEAL NO. 964 OF 2024

Mr Suresh Kumar, for Appellants.
Ms. Usha Dalal with Ms. Adnya C. Bhandari in ITXA-942/2024.

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

DATED: 17 OCTOBER 2025

PC:-

1. Mr Suresh Kumar, the learned Counsel for the Appellants, on instructions seeks leave to withdraw these Appeals on the ground of low tax effect.

2. Accordingly, leave is granted and both these Appeals are disposed of as withdrawn on the ground of low tax effect by leaving the questions of law, if any, open. Interim Applications, if any, are disposed of. The Appellants shall be entitled to refund of Court fees according to rules.

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)**