

Sayali

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

SAYALI
DEEPAK
UPASANI

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UPASANI
Date: 2025.10.17
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INCOME TAX APPEAL NO. 940 OF 2025

Commissioner of Income Tax ...Appellant
International Taxation-3

Versus

Kalpesh R. Jhaveri ...Respondent

WITH
INCOME TAX APPEAL NO. 948 OF 2025
WITH
INCOME TAX APPEAL NO. 949 OF 2025

Mr Subir Kumar, through VC for Appellants.

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

DATED: 17 OCTOBER 2025

PC:-

1. Mr Subir 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 Accordingly, leave is granted and these Appeals are disposed of as withdrawn on the ground of low tax effect by leaving the questions of law, if any, open.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)