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

INCOME TAX APPEAL(IT) NO. 1017 OF 2024

Pr Commissioner Of Income Tax 6 ...Appellant
Versus
Maharashtra State Electricity Transmission Co. Ltd ...Respondent

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Mr. Suresh Kumar, for Appellant.

Mr. Atul K. Jasani, for Respondent.

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

DATED : 6 November 2025

P.C.:-

1. Mr. Suresh Kumar, learned counsel for the Appellant seeks leave to withdraw this Appeal on the ground of low tax effect. However, he craves for liberty to apply for revival in case the tax effect is eventually bound to be more than Rs.2 Crores or that the matter is found to be covered by any of the exceptions.

2. Accordingly, we grant leave and dispose of this Appeal as withdrawn by leaving the questions of law raised therein open.

3. The liberty for revival as prayed for Mr. Suresh Kumar is also granted provided the same is exercised within a reasonable period i.e. on or before 31 January 2026.

4. The Appellant shall be entitled to refund of Court fees in accordance with the Rules.

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