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

INCOME TAX APPEAL NO.1049 OF 2024

Pr. Commissioner of Income Tax-1 …Appellant

Versus

Frost & Sullivan (India) Pvt. Ltd. ...Respondent

Mr. Suresh Kumar for Appellant.

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

DATED : 19 November 2025

P.C.:-

1. Heard Mr Suresh Kumar, learned counsel for the Appellant.

2. The tax effect in this Appeal is less than Rs.2 Crores. Nothing is pointed out to us to indicate that this Appeal is covered by any of the exceptions under the CBDT Circular. However, Mr Suresh Kumar reports no instructions for withdrawal.

3. Accordingly, we dispose of this Appeal on the ground of low tax effect by keeping open the questions of law.

4. 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.)**