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

INCOME TAX APPEAL(IT) NO. 1075 OF 2024

Commissioner Of Income Tax 2 ...Appellant
Versus
Sanjay Shantilal Jain ...Respondent

WITH
INCOME TAX APPEAL(IT) NO. 1078 OF 2024

Principal Commissioner Of Income Tax 2 ...Petitioner
Versus
Jet Freight Logistics Ltd. ...Respondent

Mr. N.C. Mohanty, for Appellant.

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

DATED : 6 November 2025

P.C.:-

1. The tax effect in these cases is less than Rs.2 Crores. However, Mr. Mohanty reports no instructions.

2. Accordingly, we dispose of these Appeals on the ground of low tax effect, leaving open all the questions of law raised in the Appeals.

3. If, at the later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the matters fall 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.)**