Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 204 OF 2025

Pr Commissioner Income Tax IT - 4 …Appellant

Versus

Sun Life Assurance Company …Respondent

WITH

INCOME TAX APPEAL NO. 352 OF 2025

WITH

INCOME TAX APPEAL NO. 354 OF 2025

WITH

INCOME TAX APPEAL NO. 417 OF 2025

WITH

INCOME TAX APPEAL NO. 477 OF 2025

Ms. Shilpa Goel, for the Appellants.

Ms. Jasmin Amalsadvala i/b. Lumiere Law Partners, for the Respondent In ITXA/352/202, ITXA/417/2025, ITXA/477/2025 & ITXA/204/2025.

Mr. Atul K. Jasani, for the Respondent In ITXA/354/2025

CORAM **M.S. Sonak &**
Advait M. Sethna, JJ.
DATED: **09 October 2025**

PC:-

1. Heard learned Counsel for the parties.

2. The tax effect in all these Appeals is below Rs. 2 Crores. Therefore, in accordance with the Central Board of Direct Taxes Circulars, these matters ought not to have been filed or in any event, pursued by the Revenue.

3. Learned Counsel for the Appellants, however, submits that she has no instructions to seek withdrawal.

4. Accordingly, we dispose of these Appeals on the grounds of low tax effect by keeping the questions raised therein open.

5. 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. This is provided that an application for restoration/revival is filed within reasonable time i.e., on or before 31 January 2026.

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