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

INCOME TAX APPEAL NO. 412 OF 2024

Pr. Commissioner of Income Tax Central 4 : Appellant
Versus
Virendra Bhavanji Gala : Respondent

Mr Suresh Kumar, for the Appellant.

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 01 October 2025

PC:-

1. The tax effect in this Appeal is less than Rs.Two Crores. But Mr. Suresh Kumar, the learned counsel for the Appellant, points out that this Appeal concerns an order made under Section 263 of the Income Tax Act.

2. Though, this is an order made under Section 263 of the Income Tax Act, the quantum is computable and has already been computed. This quantum is less than Rs. Two Crores. Accordingly, on the ground of law tax effect, we dispose of this Appeal.

3. No costs.

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