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

INCOME TAX APPEAL NO. 418 OF 2024

Pr. Commissioner of Income Central 1  
Mumbai

: Appellant

*Versus*

Bishan Jugraj Jain AY 2013-14  
ITA 271/MUM/2023

: Respondent

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**Mr Akhileshwar Sharma**, for the Appellant.

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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. Nothing is shown to us about the Appeal falling within any of the exceptions.
2. Accordingly, in terms of CBDT Circular, we dispose of this Appeal on the ground of law tax effect, leaving open the questions of law.
3. However, if at a later stage, the Appellant finds that the tax effect is greater than Rs. Two Crores or that the matter falls within any of the exceptions, we grant the Appellant liberty to apply for restoration. This is provided the liberty is

exercised within a reasonable time i.e. on or before 31 January 2026.

4. The Appeal is disposed of in the above terms.

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

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