Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 427 OF 2025

The Pr Commissioner Income Tax19 …Appellant

Versus

Vinisha Jitendra Adani …Respondent

WITH

INCOME TAX APPEAL NO. 431 OF 2025

WITH

INCOME TAX APPEAL NO. 441 OF 2025

WITH

INCOME TAX APPEAL NO. 447 OF 2025

WITH

INCOME TAX APPEAL NO. 455 OF 2025

WITH

INCOME TAX APPEAL NO. 458 OF 2025

WITH

INCOME TAX APPEAL NO. 685 OF 2025

WITH

INCOME TAX APPEAL NO. 739 OF 2025

WITH

INCOME TAX APPEAL NO. 740 OF 2025

WITH

INCOME TAX APPEAL NO. 747 OF 2025

WITH

INCOME TAX APPEAL NO. 773 OF 2025

WITH

INCOME TAX APPEAL NO. 795 OF 2025

Ms. Mamta Omle (Through VC), for the Appellants.

Mr Anuj Pande , for the Respondent In ITXA/739/2025, ITXA/740/2025

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)**