Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 488 OF 2024

Pr Commissioner Income Tax 2 Mumbai …Appellant

Versus

Abbott India Ltd …Respondent

WITH

INCOME TAX APPEAL NO. 540 OF 2024

WITH

INCOME TAX APPEAL NO. 581 OF 2024

WITH

INCOME TAX APPEAL NO. 606 OF 2024

Ms. Gayatri Naik, i/b. Samiksha Kanani, for the Appellants.

Mr. Atul K. Jasani, for the Respondent , In ITXA/488/2024

Mr. Paras Savala a/w. Mr. Harsh Shah, Ms. Rajnandini Shukla, Mr. Pratik Poddar, for the Respondent in ITXA/540/2024 & ITXA/581/2024

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

DATED: 09 October 2025

PC:-

1. Heard learned Counsel for the parties.

2. The learned Counsel for the Appellants seeks time obtain instructions. However, we find that 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. Accordingly, we dispose of these Appeals on the grounds of low tax effect by keeping the questions raised therein open. Interim Applications, if any, are disposed of.

4. 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)**