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

INCOME TAX APPEAL (IT) NO. 715 OF 2024

Principal Commissioner Of Income Tax-6,
Mumbai ...Appellant
Versus
J. B. Chemicals And Pharmaceuticals Ltd.
A.Y. 2012-13 ITA 2008-Mum-2019 ...Respondent

WITH
INCOME TAX APPEAL (IT) NO. 729 OF 2024

Principal Commissioner Of Income Tax 6
Mumbai ...Appellant
Versus
J. B. Chemicals And Pharmaceuticals Ltd.
A.Y. 2013-14 ITA 2009-Mum-2019 ...Respondent

WITH
INCOME TAX APPEAL (IT)(ST) NO. 2517 OF 2024

Principal Commissioner Of Income Tax 6
Mumbai ...Appellant
Versus
J. B. Chemicals And Pharmaceuticals Ltd.
A.Y. 2015-16 ITA 4657-Mum-2018 ...Respondent

Ms. Shradha Worlikar, i/b. Mr. Akhileshwar Sharma, for Appellants in all matters.

Mr. Dhaval Shah, a/w Tisha Bagh for Respondent in all matters.

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

DATED : 14 October 2025

P.C.:-

1. The tax effect in all these three appeals is less than Rs.2 Crores. However, Ms. Shradha Worlikar, learned counsel for the Appellant reports no instructions. Accordingly, we dispose of this Appeal on the ground of below tax effect by keeping the questions of law open.

2. If at later stage, the Appellant realises that the tax effect is more than Rs.2 Crores or that these Appeals fall within any of the exceptions carved out in the CBDT Circulars, we grant the Appellant liberty to apply for restoration/revival. This is provided the applications for restoration/revival are made within a reasonable period i.e. on or before 31 January 2026.

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