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

INCOME TAX APPEAL(IT) NO. 838 OF 2024

Commissioner Of Income Tax Exemptions ...Appellant
Versus
Satvichar Darshan ...Respondent

Ms. Swapna Gokhale, i/b. Gulabani for Appellant.

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

DATED : 16 October 2025

P.C.:-

1. Ms. Gokhale holds for Mr. Gulabani, learned counsel for the Appellant. She reports no instructions.

2. However, the tax effect is less than Rs.2 Crores. In terms of the CBDT Circular, this Appeal ought not to be pursued by the Revenue.

3. Accordingly, we dispose of this Appeal by leaving the questions of law open. However, if the Appellant finds that the tax effect is greater than Rs.2 Crores or the Appeal falls within the excepted categories, the Appellant will have liberty to apply for restoration/revival. This is provided applications for restoration/revival are made within reasonable time i.e. on or before 31 January 2026.

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