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

INCOME TAX APPEAL(IT) NO. 840 OF 2024

Pr Commissioner Of Income Tax-1 Nashik ...Appellant
Versus
Ritesh Sunderlal Shah ...Respondent

Mr. A.K. Saxena, for Appellant.

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

DATED : 16 October 2025

P.C.:-

1. Mr A.K. Saxena, learned counsel for the Appellant reports no instructions. The tax effect is less than Rs.2 Crores.

2. 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 find that the tax effect is greater than Rs.2 Crores or the Appeal fall 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.)**