

Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 876 OF 2025

Pr Commissioner of Income Tax
Central 1 Mumbai ...Appellant

Versus

Atul Projects India Pvt Ltd
AY 2016-17 ITA 1877/ MUM/2023 ...Respondent

WITH
INCOME TAX APPEAL NO. 878 OF 2025

Pr Commissioner of Income Tax
Central 1 Mumbai ...Appellant

Versus

Atul Projects India Pvt Ltd
AY 2019-20 ITA 1880/ MUM/2023 ...Respondent

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**Mr Akhileshwar Sharma, (through VC), for the Appellants in
both matters.**

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 07 November 2025

PC:-

1. The tax effect in this Appeal is less than Rs. 2 Crores. However, Mr Sharma reports no instructions.
2. Accordingly, we dispose of this Appeal on the ground of low tax effect by keeping question of law open.

3. However, if at a later stage, it is found that the tax effect is greater than Rs. 2 Crores or that the Appeal falls within any of the exceptions, the Appellant 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)