

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 1169 OF 2024

Pr Commissioner Income Tax 6 Mumbai ...Appellant

Versus

Gati Kinetsu Express Pvt LTD ...Respondent

Ms Shehnaz Bharucha for the Appellant.

CORAM M.S. Sonak &
Advait M. Sethna, JJ.
DATED: 09 October 2025

PC:-

1. Ms Bharucha appears for the Appellant. She reports no instructions and submits that this Appeal might fall within the exceptions.
2. Since she was unable to presently explain how the case falls within the exceptions, we dispose of the Appeal on the grounds of low tax effect by keeping the 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.

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(Advait M. Sethna, J)

(M.S. Sonak, J)