Sayali

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

INCOME TAX APPEAL NO. 590 OF 2025

Principal Commissioner of Income Tax 3 Mumbai	…Appellant
Versus	
Rapti Premises Private Limited AY 2010-11 ITA 303 Mum 2024	…Respondent

---

None for the Appellant.

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

DATED: 11 November 2025

PC:-

1. None for the Appellant.

2. The tax effect in this Appeal is less than Rs.18,54,000/-. Though, the Appeal is referred to the exception in Circular No. 05 of 2024, the same has not been elaborated upon.

3. Accordingly, on the ground of low tax effect, we dispose of this Appeal by leaving the question of law raised therein open.

4. However, if at a later stage it is found that the tax effect is greater than Rs. 2 Crores or that the matter falls within any of the exceptions carved out in the CBDT Circulars, we grant the Appellant liberty to apply for restoration/revival. This is provided that such application for restoration/revival is made within a reasonable period, i.e., on or before 31 January 2026.

5. The Appeal is disposed of.

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