Amol

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 713 OF 2025

Commissioner of Income Tax Exceptions
Mumbai …Appellant

Versus

Indian Education Society
ITA NO. 2923 MUM 2024 AY 2016-17 …Respondent

Mr Prathamesh Bhosle, for the Appellant.

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

PC:-

1. Mr Bhosle appears for the Appellant.

2. The tax effect in all these Appeals is below Rs. 2 Crores. Therefore, in accordance with the Central Board of Direct Taxes Circulars, these matters ought not to have been filed or in any event, pursued by the Revenue.

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3. Mr Bhosle, however, submits that he has no instructions to seek withdrawal.

4. Accordingly, we dispose of this Appeal on the grounds of low tax effect by keeping the questions raised thierein open.

5. 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)**