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

INCOME TAX APPEAL NO.673 OF 2024

Principal Commissioner of Income Tax-1 Thane ... Appellant
versus
Moreshwar Krushna Baria ... Respondent

WITH

INCOME TAX APPEAL (L) NO.3435 OF 2024

Principal Commissioner of Income Tax-1 Thane ... Appellant
versus
Moreshwar Krushna Baria ... Respondent

Mr.Akhileshwar Sharma for Appellant.

Mr.Atul K.Jasani for Respondent

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 26th February 2026

P.C.

1. The learned counsel for the Appellant-Revenue Mr.Akhileshwar Sharma states that present appeals involve tax effect of Rs.1,00,92,673/- and Rs.1,00,92,673/- respectively, as set out in paragraph 13 of the memos of appeal. In this view of the matter, considering the tax effect and in terms of Circular No.9/2024, dated 17th September 2024 issued by CBDT, the proceedings are not needed to be taken forward.

2. Both the appeals are accordingly allowed to be withdrawn. Disposed of. No costs. Refund of court fees as per rules.

3. The questions of law are expressly kept open.

MANISH SURESHRAO THATTE
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(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**

M.S.Thatte