



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

INCOME TAX APPEAL NO. 1902 OF 2018

Principal Commissioner of Income-Tax 14

.. Appellant

Versus

M/s. Fagioli India Pvt. Ltd.

.. Respondent

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Mr. Suresh Kumar, Advocate for the Appellant.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JUNE 11, 2025.**

P. C.

1. Heard Mr. Suresh Kumar for the Appellant.

2. The tax effect in this Appeal is Rs.32.45 lakhs. This Appeal was instituted on 12th March 2018. Therefore, considering the order passed by this Court on 12th February 2025 in Income Tax Appeal No. 2061 of 2018 as well as the order passed by this Bench today in Income Tax Appeal No. 1718 of 2018, we dispose of this Appeal because the tax effect is below the monetary limits as set out by the CBDT.

3. We, however, make it clear that the questions of law projected in this Appeal are kept open to be adjudicated in an appropriate case.

4. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]