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

INCOME TAX APPEAL(IT) NO. 2527 OF 2018

Pr. Commissioner of Income Tax-28 ...Appellant
Versus
Shrikant Raghav Raju ...Respondent

Mr. Suresh Kumar, for the Appellant.

CORAM : R. I. CHAGLA AND
ADVAIT M. SETHNA, JJ.

DATED : 8TH JANUARY, 2026

P.C.:-

1. We have perused the disputed claim in the above Income Tax Appeal which is valued at Rs.20,33,600/- and thus below the tax effect of Rs.2 Crores as per the CBDT Circular dated 17^{th} September, 2024.

2. In view of the tax effect, as the present Income Tax Appeal is below Rs.2 Crores as per said CBDT Circular dated 17^{th} September, 2024, we dispose of the Income Tax Appeal on that ground. There shall be no order as to costs.

3. In the event the tax effect as involved is not within the parameters of the Circular dated 17^{th} September 2024, liberty to revive this appeal, within 3 months from the date of uploading of this order.

[ADVAIT M. SETHNA, J.] **[R.I. CHAGLA, J.]**