



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

INCOME TAX APPEAL NO. 2694 OF 2018

Pr. Commissioner of Income Tax 2 – Thane ...Appellant

Versus

Mayur Shrimankar ...Respondent

Mr. Ravi Rattesar for the Appellant.

CORAM : R.I. CHAGLA AND
FARHAN P. DUBASH, JJ.

DATE : 18 DECEMBER, 2025

ORDER :

1. We have perused the disputed claim in the above Income Tax Appeal which is valued at Rs.29,93,488/- and thus below the tax effect of Rs.2 Crores as per the CBDT Circular dated 17th 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 17th September, 2024, we dispose of the Income Tax Appeal on that ground. There shall be no order as to costs.

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3. In the event the tax effect as involved is not within the parameters of the Circulars dated 17th September 2024, liberty to revive this appeal.

[FARHAN P. DUBASH, J.]

[R.I. CHAGLA, J.]

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Kavita S.J.