

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 818 of 2018
With
R/TAX APPEAL NO. 1322 of 2018
With
R/TAX APPEAL NO. 1324 of 2018

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PRINCIPAL COMMISSIONER OF INCOME TAX 5
Versus
M/S BOMBAY SALES CORPORATION

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Appearance:

DEV D PATEL(8264) for the Appellant(s) No. 1
MR SN DIVATIA(1378) for the Opponent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 22/12/2025

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

Learned Senior Standing Counsel Mr. Dev D. Patel for the applicant submitted that the tax effect in this appeal is less than Rs.2 crores and as per the Circular No.9 of 2024 dated 17.09.2024, this Tax Appeal would not be maintainable.

In view of the above statement, the Tax Appeal is disposed of on the ground of low tax effect with a liberty to revive the same in case of difficulty.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

Radhika/ 9

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: RADHIKA ABHILASH(HCD0042), Steno Gr II, at High Court of Gujarat on 23/12/2025 17:47:33