Pr Commissioner Of Income Tax 1 Thane vs Moreshwar Krushna Baria Ay 2013-14 Ita

ID: F2J-C-2542 **Court:** Bombay High Court
Case: INCOME TAX APPEAL NO.673 OF 2024 **Date:** 2026-02-26

Bombay High Court Pr Commissioner Of Income Tax 1 Thane vs Moreshwar Krushna Baria Ay 2013-14 Ita ... on 26 February, 2026 Author: G. S. Kulkarni Bench: G. S. Kulkarni 2026:BHC-OS:5329-DB 903.ITXA.673.2024.DOC

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 17 th 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 Both the appeals are accordingly allowed to be withdrawn.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.

(AARTI SATHE, J.) (G. S. KULKARNI, J.)

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