

IN THE HIGH COURT OF BOMBAY AT GOA

Tax Appeal no. 63/2016, Tax Appeal no. 2/2011, Tax Appeal no. 58/2016, Tax Appeal no. 36/2015, Tax Appeal no. 1/2013, Tax Appeal no. 50/2008, Tax Appeal no. 38/2014, Tax Appeal no.138/2017, Tax Appeal no.143/2017, Tax Appeal no. 128/2017, Tax Appeal no.151/2017, Tax Appeal no.37/2018, Tax Appeal no.48/2017, Tax Appeal no. 134/2017, Tax Appeal no.115/2017, Tax Appeal no.114/2017, Tax Appeal no.116/2017, Tax Appeal no.140/2017, Tax Appeal no.141/2017, Tax Appeal no.117/2017, Tax Appeal no.31/2016, Tax Appeal no.15/2018, Tax Appeal no.136/2017, Tax Appeal no.139/2017 and Tax Appeal no.25/2018.

TAX APPEAL NO. 63 OF 2016

THE PR. COMMISSIONER OF INCOME
TAX, PANAJI.

... Appellant

Versus

CHAITANYA HOMES AND PROPERTIES
PVT. LTD.

... Respondent

Adv. Amira Abdul Razaq for the Appellant.

WITH

TAX APPEAL NO. 2 OF 2011

THE COMMISSIONER OF INCOME TAX,
PANAJI-GOA.

... Appellant

Versus

FRANCIS JOSE VALADARIES

... Respondent

Adv. Amira Abdul Razaq for the Appellant.

Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 58 OF 2016

THE PR.COMMISSIONER OF INCOME TAX, PANAJI.	... Appellant
Versus	
GENO PHARMACEUTICALS LTD.,	... Respondent

Adv. Amira Abdul Razaq for the Appellant.

WITH

TAX APPEAL NO. 36 OF 2015

THE COMMISSIONER OF INCOME TAX.	... Appellant
Versus	
GENO PHARMACEUTICALS LTD.	... Respondent

Adv. Amira Abdul Razaq for the Appellant.

WITH

TAX APPEAL NO. 1 OF 2013

THE COMMISSIONER OF INCOME TAX	... Appellant
Versus	
GREGORY AND NICHOLAS (THROUGH MD)	... Respondent

Adv. Amira Abdul Razaq for the appellant.

WITH

TAX APPEAL NO. 50 OF 2008

THE COMMISSIONER OF INCOME TAX	... Appellant
Versus	
JUDE SODDER AND ANR.,	... Respondents

Adv. Amira Abdul Razaq for the Appellant.

WITH

TAX APPEAL NO. 38 OF 2014

COMMISSIONER OF INCOME TAX ... Appellant
Versus
MANITA GARG PRO. QUALITY STEELS ... Respondent

Adv. Amira Abdul Razaq for the Appellant.

**WITH
TAX APPEAL NO. 138 OF 2017**

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE GOA CUSTOMS AND CENTRAL EXCISE
CO-OP. CREDIT SOCIETY LTD., Respondent

Adv. Amira Abdul Razaq for the Appellant.

**WITH
TAX APPEAL NO. 143 OF 2017**

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE GOA CUSTOMS AND CENTRAL EXCISE
CO-OP. CREDIT SOCIETY LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.

**WITH
TAX APPEAL NO. 128 OF 2017**

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
GOA UNIVERSITY EMPLOYEES
CO-OPERAVITS CREDIT SOCIETY LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant
Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 151 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
MAHALSA URBAN COOPERATIVE CREDIT
SOCIETY LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.
Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 37 OF 2018

THE PRINCIPAL COMMISSIONER OF
INCOME TAX., ... Appellant
Versus
THE MAHALASA URBAN COOPERATIVE
CREDIT SOCIETY LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.

WITH

TAX APPEAL NO. 48 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
MES STAFF CO-OP. CREDIT SOCIETY
LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.

WITH

TAX APPEAL NO. 134 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE PARRA VERLACANCA URBAN
COOPERATIVE CREDIT SOCIETY LTD., ... Respondent
Adv. Amira Abdul Razaq for the Appellant.

**WITH
TAX APPEAL NO. 115 OF 2017**

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE SESA GOA EMPLOYEES CO-OP.
CREDIT SOCIETY LTD., Respondent
Adv. Amira Abdul Razaq for the Appellant.
Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

**WITH
TAX APPEAL NO. 114 OF 2017**

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE SESA GOA EMPLOYEES CO-OP.
CREDIT SOCIETY LTD., ... Respondent
Adv. Amira Abdul Razaq for the Appellant.
Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent

**WITH
TAX APPEAL NO. 116 OF 2017**

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE SESA GOA EMPLOYEES CO-OP.
CREDIT SOCIETY LTD., ... Respondent
Adv. Amira Abdul Razaq for the Appellant.

Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 140 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI.,

... Appellant

Versus

THE SANKHALI URBAN CO-OP. CREDIT
SOCIETY LTD.,

... Respondent

Adv. Amira Abdul Razaq for the Appellant.

Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 141 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., .

.. Appellant

Versus

THE SANKHALI URBAN CO-OP. CREDIT
SOCIETY LTD.,

... Respondent

Adv. Amira Abdul Razaq for the Appellant.

Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 117 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI.,

... Appellant

Versus

THE SANKHALI URBAN CO-OP. CREDIT
SOCIETY LTD.,

... Respondent

Adv. Amira Abdul Razaq for the Appellant.

Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent

WITH

TAX APPEAL NO. 31 OF 2016

THR PR.COMMISSIONER OF INCOME TAX,
THR. ASSIST. COMMISSIONER OF
INCOME TAX, CIRCLE-1, MARGAO ... Appellant
Versus
SANTAN FINANCERS AND REAL ESTATES
PVT. LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.
Adv. A. Shirodkar holding for Adv. V. Menezes for the Respondent.

WITH

TAX APPEAL NO. 15 OF 2018

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE SANKHALI URBAN CO-OP. CREDIT
SOCIETY LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.
Adv. S. R. Rivankar with Adv. Rama Rivankar for Respondent.

WITH

TAX APPEAL NO. 136 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant
Versus
THE VAISHYA URBAN CO-OPERATIVE
CREDIT SOCIETY LTD., ... Respondent

Adv. Amira Abdul Razaq for the Appellant.
Adv. S. Karpe with Adv. Ms. A Tirodkar for the Respondent.

WITH

TAX APPEAL NO. 139 OF 2017

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant

Versus

THE VAISHYA URBAN CO-OPERATIVE
CREDIT SOCIETY LTD.,

... Respondent

Adv. Amira Abdul Razaq for the Appellant.

Adv. S. Karpe with Adv. Ms. A Tirodkar for the Respondent.

WITH

TAX APPEAL NO. 25 OF 2018

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI.,

...

Appellant

Versus

THE VIVIDHA URBAN COOPERTATIVE
CREDIT SOCIETY.,

.....

Respondent

Adv. Amira Abdul Razaq for the Appellant.

Adv. S. R. Rivankar with Adv. Rama Rivankar for the Respondent.

**Coram:- SHANTANU S. KEMKAR &
C. V. BHADANG, JJ.**

Date:- 13th August 2018.

Oral Order:

The learned counsel for the appellant on written instructions dated 10/8/2018 received from the appellant and in view of the Circular No.3/2018 dated 11/7/2018 as the tax effect in all these appeals is below Rs.50.00 lakhs seeks leave to withdraw these appeals.

2. The prayer is accepted.

3. All these appeals are dismissed as withdrawn.

4. However it is observed that in case the Circular No.03/2018 dated 11/7/2018 which is subject matter of challenge before the Hon'ble Supreme

Court in Public Interest Litigation (PIL) in Writ Petition no (Civil) No.851 of 2018 is set aside, it will be open for the revenue to seek revival of these appeals.

ap/- **C. V. BHADANG, J.** **SHANTANU S. KEMKAR, J.**