

***IN THE HIGH COURT OF BOMBAY AT GOA******TAX APPEAL NO.3 OF 2018***

The Principal Commissioner of Income Tax,  
Panaji.

... Appellant

Versus

The Bardez Urban Cooperative Credit Society  
Ltd.

... Respondent

Ms. Amira Razaq, Standing Counsel for the Appellant.  
Mr. Somnath B. Karpe, Advocate for the Respondent.

**WITH**

**Tax Appeal No.18/2009**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

**WITH**

**Tax Appeal No.1/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.  
Ms. Vinita Palyekar, Advocate for the Respondent.

**WITH**

**Tax Appeal No.21/2018**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.  
Mr. Somnath B. Karpe, Advocate for the Respondent.

**WITH**

**Tax Appeal No.22/2018**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.  
Mr. P. Shirodkar, Advocate for the Respondent.

**WITH**

**Tax Appeal No.24/2018**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.  
Mr. Gaurang Panandikar, Advocate for the Respondent.

**WITH**

**Tax Appeal No.28/2018**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. P.Shirodkar, Advocate for the Respondent.

**WITH**

**Tax Appeal No.30/2018**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

**WITH**

**Tax Appeal No.113/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

**WITH**

**Tax Appeal No.118/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

**WITH**

**Tax Appeal No.127/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

**WITH**

**Tax Appeal No.131/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

**WITH**

**Tax Appeal No.135/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

**WITH**

**Tax Appeal No.145/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. Somnath B.Karpe, Advocate for the Respondent.

**WITH**

**Tax Appeal No.152/2017**

Ms. Amira Abdul Razaq, Standing Counsel for the Appellant.

Mr. S.R.Rivankar with Mr.Rama Rivankar, Advocates for the Respondent.

***Coram : N.M. Jamdar &  
Prithviraj K. Chavan, JJ.***

***Date : 4 October 2018.***

**P.C.:**

The learned Standing counsel appearing for the Appellant states that the effect of the CBDT Circular dated 11 July 2018 has been examined in respect of these Appeals wherein the tax effect is below the stipulated limit. The learned Standing Counsel states that the instructions have been received from the Appellant to withdraw the Appeals in view of the Circular. The learned Standing Counsel states that Public Interest Litigation is pending in the Apex Court challenging the Circular dated 11 July 2018 and the withdrawal be made, subject to the outcome of the Petition. Accordingly, the appeals are disposed of as withdrawn, subject to the above.

***Prithviraj K. Chavan, J.***

***N.M. Jamdar, J.***