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

NOTICE OF MOTION NO. 105 OF 2018
IN
INCOME TAX APPEAL (L)NO. 1227 OF 2015
WITH
INCOME TAX APPEAL (L)NO. 1227 OF 2015

The Pr. Commissioner of Income Tax,
Central-3, Mumbai .. Applicant

In the matter between
The Pr. Commissioner of Income Tax,
Central-3, Mumbai .. Appellant

v/s.

Ritesh Amritlal Jain .. Respondent

Ms. Padma Divakar for the applicant / Orig. appellant
Mr. Sameer Dalal for the respondent

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA J.J.

DATED : 23rd FEBRUARY, 2018.

P.C.

1. This Notice of Motion seeks condonation of 632 days delay in taking out the application for setting aside the conditional order dated 14th January, 2016 passed by the Prothonotary and Senior Master under Rule 986 of the High Court, Original Side Rules.

2. Ms. Padma Divakar, learned Counsel appearing for the applicant

states that the tax effect involved in the present appeal is only Rs. 16.50 lakhs as mentioned in paragraph no.2 of the affidavit in support of the motion dated 4th December, 2017 of Mr. Abhay Marathe, Deputy Commissioner of Income Tax, Mumbai.

3. In the above view, in view of the Central Board of Direct Taxes (CBDT) Circular No. 21 of 2015 dated 10th December, 2015, as the tax effect involved in the present appeal is less than the threshold limit of Rs.20 lakhs as provided in the aforesaid circular, she has been instructed to withdraw the present Notice of Motion seeking condonation of delay.

4. Accordingly, the notice of motion is dismissed as withdrawn.

5. As a consequence, the Appeal also stands dismissed.

(RIYAZ I. CHAGLA, J.) **(M.S. SANKLECHA, J.)**