JPP

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

INCOME TAX APPEAL NO. 53 OF 2005

The Commissioner of Income Tax
Central-1, Mumbai … Appellant
V/s.
Birla Sunlife (AMC) Ltd. ... Respondent

Mr. Suresh Kumar for the Appellant
Mr. B.S. Yewle i/b. Rajesh Shah & Co. for the Respondent.

AND
INCOME TAX APPEAL NO. 103 OF 2007

The Commissioner of Income Tax-19, Mumbai … Appellant
V/s.
Birla Sunlife (AMC) Ltd. ... Respondent

AND
INCOME TAX APPEAL NO. 374 OF 2007

The Commissioner of Income Tax-19 … Appellant
V/s.
Smt. Poonam K. Arora ... Respondent

AND
INCOME TAX APPEAL NO. 566 OF 2017

The Pr. Commissioner of Income Tax, 12
Mumbai … Appellant
V/s.
Gharda Chemicals Ltd. … Respondent

WITH

INCOME TAX APPEAL NO. 877 OF 2017

The Pr. Commissioner of Income Tax-12, Mumbai … Appellant
V/s.
Gharda Chemicals Ltd. … Respondent

Mr. Arvind Pinto for the Appellant
Ms. Vasanti Patel for the Respondent.

AND

INCOME TAX APPEAL NO. 716 OF 2017

The Pr. Commissioner of Income Tax-15 … Appellant
V/s.
Diagno Search Life Science Pvt. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND

INCOME TAX APPEAL NO. 724 OF 2017

The Pr. Commissioner of Income Tax-2 … Appellant
V/s.
Bharat Petroleum Corporation Ltd. … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Atul K. Jasani for the Respondent.

AND

INCOME TAX APPEAL NO. 725 OF 2017

The Pr. Commissioner of Income Tax-15 … Appellant
V/s.
M/s. 31 Infotech Ltd. … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Atul K. Jasani for the Respondent.

AND
INCOME TAX APPEAL NO. 788 OF 2017

The Pr. Commissioner of Income Tax-21 … Appellant
V/s.
M/s. Samarth Development Corporation … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Tanzil Padvekar for the Respondent.

AND
INCOME TAX APPEAL NO. 791 OF 2017

The Commissioner of Income Tax (TDS) 1 … Appellant
V/s.
M/s. Larsen and Toubro Ltd. … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Atul K. Jasani for the Respondent.

AND
INCOME TAX APPEAL NO. 792 OF 2017

The Pr. Commissioner of Income Tax-21 … Appellant
V/s.
M/s. Samudra Mahal Premises Co-op.
Society Ltd. … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Atul K. Jasani for the Respondent.

AND
INCOME TAX APPEAL NO. 793 OF 2017

The Pr. Commissioner of Income Tax-21 … Appellant
V/s.
M/s. Arihant Construction … Respondent

Mr. Suresh Kumar for the Appellant

AND
INCOME TAX APPEAL NO. 802 OF 2017

The Pr. Commissioner of Income Tax-21 … Appellant
V/s.
M/s. Samarth Development Corporation … Respondent

Mr. Suresh Kumar for the Appellant

AND
INCOME TAX APPEAL NO. 804 OF 2017

The Pr. Commissioner of Income Tax-2 … Appellant
V/s.
M/s. Tata Chemicals Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND
INCOME TAX APPEAL NO. 805 OF 2017

The Pr. Commissioner of Income Tax-8 … Appellant
V/s.
Noshir D. Talati … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Sachin Mishra i/b. Balkrishna V. Jhaveri for the Respondent

AND

INCOME TAX APPEAL NO. 810 OF 2017

The Pr. Commissioner of Income Tax-1 … Appellant
V/s.
Universal Ferro and Allied Chemicals Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND

INCOME TAX APPEAL NO. 812 OF 2017

The Commissioner of Income Tax
(International Taxation) -1, Mumbai … Appellant
V/s.
Abu Dhabi Commercial Bank … Respondent

WITH

INCOME TAX APPEAL NO. 852 OF 2017

The Commissioner of Income Tax
(International Taxation) -1, Mumbai … Appellant
V/s.
Abu Dhabi Commercial Bank … Respondent

WITH

INCOME TAX APPEAL NO. 854 OF 2017

The Commissioner of Income Tax
(International Taxation) -1, Mumbai … Appellant
V/s.
Abu Dhabi Commercial Bank … Respondent

Mr. Tejinder Singh for the Appellant
Mr. Atul K. Jasani for the Respondent

AND

INCOME TAX APPEAL NO. 816 OF 2017

The Pr. Commissioner of Income Tax-8 … Appellant
V/s.
Arvind Rajkishore Sharma … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Subhash S. Shetty for the Respondent

AND
INCOME TAX APPEAL NO. 910 OF 2017

The Pr. Commissioner of Income Tax, Central-4 … Appellant
V/s.
Deepak Mahavir Gupta … Respondent

Mr. Suresh Kumar for the Appellant

AND
INCOME TAX APPEAL NO. 915 OF 2017

The Pr. Commissioner of Income Tax, Central-4 … Appellant
V/s.
Yusuf K. Hamied … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Netaji Gavde i/b. Sanjay Udeshi & Co. for Respondent

AND
INCOME TAX APPEAL NO. 922 OF 2017

The Pr. Commissioner of Income, Central-2 … Appellant
V/s.
Purnand Jain … Respondent

Mr. Nirmal Chand Mohanty for the Appellant

AND
INCOME TAX APPEAL NO. 924 OF 2017

The Pr. Commissioner of Income, Central-2 … Appellant
V/s.
The Drivelines Ltd.(Earlier known as
HV Transmission Ltd.) … Respondent

Mr. Nirmal Chand Mohanty for the Appellant

AND
INCOME TAX APPEAL NO. 951 OF 2017

The Pr. Commissioner of Income, Central-14 … Appellant
V/s.
M/s. Sprandi India Pvt. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND
INCOME TAX APPEAL NO. 962 OF 2017

The Pr. Commissioner of Income, Central-14 … Appellant
V/s.
M/s. Proficient Real Estate Developers Pvt. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND
INCOME TAX APPEAL NO. 977 OF 2017

The Pr. Commissioner of Income Tax, Central-14 … Appellant
V/s.
M/s. Trendsetter Construction Pvt. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND

INCOME TAX APPEAL NO. 980 OF 2017

The Pr. Commissioner of Income Tax-15 … Appellant
V/s.
M/s. Hercules Hoists Ltd. … Respondent

Mr. Suresh Kumar for the Appellant
Mr. Atul K. Jasani for the Respondent

AND

INCOME TAX APPEAL NO. 981 OF 2017

The Pr. Commissioner of Income Tax, Central-3 … Appellant
V/s.
M/s. E-Commerce Magnum Solution Ltd. … Respondent

None for the Appellant

AND

INCOME TAX APPEAL NO. 1013 OF 2017

The Commissioner of Income Tax, TDS-2,Mumbai … Appellant
V/s.
Unichem Laboratories Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND

INCOME TAX APPEAL NO. 1014 OF 2017

The Pr. Commissioner of Income Tax-4 … Appellant
V/s.
M/s. SKF India Ltd.(Formerly known as
SKF Bearing India Ltd.) … Respondent

None for the Appellant

AND

INCOME TAX APPEAL NO. 1116 OF 2017

The Pr. Commissioner of Income Tax-14 … Appellant

V/s.

M/s. Godrej and Boyce MFG Co. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND

INCOME TAX APPEAL NO. 1117 OF 2017

The Pr. Commissioner of Income Tax-14 … Appellant

V/s.

M/s. Godrej and Boyce Mfg Co. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

AND

INCOME TAX APPEAL NO. 2033 OF 2018

The Pr. Commissioner of Income Tax-14 … Appellant

V/s.

M/s. Godrej and Boyce Mfg. Co. Ltd. … Respondent

Mr. Suresh Kumar for the Appellant

CORAM : M.S. SANKLECHA &
NITIN JAMDAR, JJ.

DATE : 9 SEPTEMBER 2019.

P.C. **:-**

On 27 August 2019 we had adjourned these Appeals at the instance of the learned Counsel for the Revenue to enable them to take instructions to withdraw these Appeals in terms of Circular No. 17 of 2019 dated 8 August 2019 issued by the Central Board for Direct Taxes (CBDT).

2. Today, the learned Counsel appearing in support of these Appeals state that in spite of their best efforts, no instructions are forthcoming from the Revenue. All of them state that the tax effect involved in all these Appeals is less than the threshold limit of Rs. 1.00 crore provided in the CBDT Circular dated 18 August 2019.

3. In the above view, all the Appeals are disposed of in terms of the above Circular.

4. Refund of Court fees as per Rules.

5. However, it is made clear that in case the Officers of the Revenue inform the learned Counsel for the Revenue that any of these Appeals are not covered by the above CBDT Circular dated 18 August 2019, then the parties are at liberty to move this Court for recall of this order in respect of those Appeals.

NITIN JAMDAR, J. **M. S. SANKLECHA, J .**