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

NOTICE OF MOTION NO.99 OF 2019
IN
INCOME TAX APPEAL NO.1324 OF 2015

The Principal Commissioner
of Income Tax-17 … Applicant/Appellant
V/s.
M/s J.V. Gokal & Co. … Respondent

Mr.P.C.Chhotaray for the Applicant/Appellant.
Ms.Rutuja Pawar i/by Mr. S.C.Tiwari for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : FEBRUARY 21, 2019.

P.C.:-

1. This notice of motion is taken out by the appellant-revenue seeking condonation of delay of 92 days in seeking restoration of the Income Tax Appeal which was dismissed as not pressed for low tax effect. It is pointed out by the counsel for the revenue that the Income Tax Appeal No.1324 of 2015 was erroneously withdrawn on the ground of low tax effect. He pointed out that even as per the revised monetary relief set out in CBDT Circular No.3 of 2018 dated 11th July, 2018, the tax effect is higher. Counsel for the assessee does not dispute this factual position. In

that view of the matter, the order dated 25th June, 2018 passed in Income Tax Appeal is recalled. Appeal is restored to file. It shall be placed for the admission herein. Notice of motion is disposed of. No costs.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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