IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 398 of 2013
With
R/TAX APPEAL NO. 402 of 2013

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COMMISSIONER OF INCOME TAX-V
Versus
SONAL D VORA

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Appearance:
MRS MAUNA M BHATT(174) for the Appellant(s) No. 1
RULE UNSERVED(68) for the Opponent(s) No. 1

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CORAM: **HONOURABLE MR.JUSTICE J.B.PARDIWALA**
and
HONOURABLE MR. JUSTICE BHARGAV D. KARIA

Date : 27/01/2020

ORAL ORDER

(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA)

1. The Registry has notified the appeals for the purpose of passing an appropriate order. The captioned appeals have been notified because of the low tax effect. The appeals are to be disposed of keeping in mind the Circular No.17/2019, dated 8th August, 2019 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board Direct Taxes, New Delhi.

2. These tax appeals are not pressed in view of the low tax effect having regard to the Circular No.17/2019, dated 8th August, 2019 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board Direct Taxes, New Delhi.

3. According to the new policy as reflected from the Circular

referred to above, the table for monetary limits is as follows:

Sr. No.	Appeals/SLPs in Income Tax matters	Monetary Limit (Rs.)
1	Before Appellate Tribunal	50,00,000
2	Before High Court	1,00,00,000
3	Before Supreme Court	2,00,00,000

4. In view of the aforesaid, the appeals are disposed of accordingly. In case of any difficulty, we reserve the liberty for the Revenue to revive the tax appeal.

(J. B. PARDIWALA, J)

(BHARGAV D. KARIA, J)

Vahid