IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO.58/2006

The Commissioner of Income Tax … Appellant

Versus

Damodar Mangalji Mining Co. ... Respondent

Ms. Susan Linhares, Advocate for the Appellant.
Ms. Vinita Palyekar, Advocate for the Respondent.

AND

TAX APPEAL NOS.67/2006, 74/2006, 75/2006, 24/2008, 27/2008, 51/2008, 18/2009, 26/2012, 29/2012, 34/2012, 60/2008, 8/2009, 9/2009, 8/2010, 14/2010, 24/2010, 3/2011, 10/2011, 11/2011, 26/2011, 17/2013, 5/2014, 13/2013, STA 3436/2013, 13/2013, 14/2013, STA 3428/2013, 18/2013, 24/2014, 25/2014, 27/2015, 28/2015, 31/2014, 34/2014, 55/2015, 56/2015, 1/2017, 12/2016, 17/2017, 1/2018, 2/2018, 3/2018, 5/2018, 6/2018, 9/2018, 10/2018, 11/2018, 14/2017, 17/2018, 18/2018, 19/2018, 20/2018, 21/2018, 22/2018, 23/2018, 24/2018, 26/2018, 27/2018, 28/2018, 30/2018, 35/2018, 36/2018, 38/2018, 41/2018, 49/2017, 71/2017, 110/2017, 111/2017, 112/2017, 113/2017, 114/2017, 115/2017, 116/2017, 117/2017, 118/2017, 126/2017, 127/2017, 129/2017, 130/2017, 131/2017, 132/2017, 133/2017, 135/2017, 137/2017, 142/2017, 145/2017, 150/2017, 152/2017, 101/2017, 40/2018, 49/2018, 50/2018, 51/2018, 52/2018, 53/2018, 54/2018, 55/2018, 56/2018 and

60/2018,

Ms. Susan Linhares, Standing Counsel for the Appellant-The Commissioner of Income Tax.

Mr. P. Sawant, Advocate for the Respondent in Tax Appeal Nos.67/2006 74/2006, 75/2006. 26/2012, 29/2012, 34/2012, 8/2010 and 14/2010

Ms. Vinita Palyekar, Advocate for the Respondent in Tax Appeal Nos.24/2006, 27/2008, 8/2009, 9/2009, 5/2014, 56/2015, 1/2017 and 12/2016,

Ms.M.Misquita, Advocate holding for Mr.A.F.Diniz, Advocate for the Respondent in Tax Appeal no.3/2011.

Mr. S. N. Joshi, Advocate for the Respondent in Tax Appeal Nos.31/2014,

Mr.S.Redkar, Advocate for the Respondent in Tax Appeal No.2/2018 and 41/2018,

Mr. S.Karpe, Advocate for the Respondent in Tax Appeal No.3/2018, 21/2018 and 36/2018, .

Mr. G. Panandikar, Advocate for the Respondent in Tax Appeal Nos.17/2018, 18/2018, 19/2018, 24/2018, 40/2018, 50/2018, 51/2018, 52/2018, 53/2018, 54/2018, 55/2018, 56/2018 and 60/2018.

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

Date : 28th August 2018.

P.C.:

These group of matters were placed on board today since Tax effect involved is below Rupees fifty lakhs in view of the Circular issued by the CBDT on 11 July 2018.

2. The learned Standing Counsel for the Appellant seeks time on the ground that the instructions are not received. The Circular has been issued by the CBDT pursuant to the National Legal Litigation Policy to reduce the litigations in the Courts. The Circular also gives a dead line of 20 August 2018 which has since passed. Therefore, simpliciter request for three weeks cannot be accepted. Since, the policy of the CBDT, which is binding on the Commissioner of Income Tax, the Commissioner will have to depute a special team to examine the matters.

3. The Principal Commissioner of Income Tax, Goa, will forthwith issue instructions to depute some officers to examine these matters as above and give instructions to the Standing Counsel accordingly.

4. Stand over to 6 September 2018 under the caption `For Directions'.

Prithviraj K.Chavan, J. ***N.M. Jamdar, J.***