IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 69 OF 2016

THE PRINCIPAL COMMISSIONER OF
INCOME TAX, PANAJI., ... Appellant

Versus

SHAIV DISTILLERIES PVT. LTD., ... Respondent

Ms. Amira Abdul Razaq, Advocate for the Appellant.
Mr. Vilas P. Thali, Advocate for the Respondent.

Coram:- M. S. SONAK &
DAMA SESHADRI NAIDU, JJ.

Date:- 28th October, 2020

P.C.

Mr. Thali, learned counsel for the Respondent points out that the tax effect in this appeal is hardly Rs.19,75,190/-. He states that out of this amount, some amount has already been paid by the Respondent. Therefore, the balance tax effect will be hardly Rs.12,00,000/- or thereabouts.

2. From perusal of the assessment order, it does appear that the tax effect in this appeal is hardly Rs.19,75,190/-.

3. Therefore, in view of CBDT Circular No.17 of 2019 dated 8th August, 2019, this appeal is disposed of without answering the substantial questions of law as framed.

4. In case this matter is covered by any of the exemptions of the CBDT Circular then the appellant is granted liberty to revive this appeal within eight weeks from today. If no such application is made within eight weeks then this liberty to also stands revoked.

5. The appeal stands disposed of accordingly.

DAMA SESHADRI NAIDU, J. M. S. SONAK, J.

at*