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

INCOME TAX APPEAL NO. 1218 OF 2017

Principal Commissioner of Income Tax, 32, Mumbai .. Appellant

v/s.

Mr. Sanjay Ramsharif Vishwakarma .. Respondent

Mr. Arvind Pinto for Appellant.

CORAM: UJJAL BHUYAN, &
MILIND N. JADHAV, JJ.

DATE : JANUARY 23, 2020.

P. C.:-

1. Heard Mr. Arvind Pinto, learned standing counsel revenue for the appellant.

2. This appeal under Section 260A of the Income Tax Act, 1961 has been preferred by the revenue against the order dated 29.06.2016 passed by the Income Tax Appellate Tribunal, Mumbai "E" Bench, Mumbai in ITA No.4391 & 3246/Mum/2011 for the assessment year 2007-08.

3. Mr. Pinto, learned standing counsel submits on the basis of instructions received from the Commissioner of IT-32 that the disputed tax effect in this appeal is Rs.41.15 lakh. As per the Circular No.17 of 2019 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes (CBDT) dated 08.08.2019, the monetary limit for filing of appeal by the Department before the High Court has been enhanced to Rs.1 Crore.

4. In other words, no appeal will be filed by the Department before the High Court where the tax effect is less than Rs.1 Crore and in case appeal has been filed, the same would stand withdrawn subject to the conditions mentioned in the said Circular.

5. In the light of the above, the present appeal is dismissed as withdrawn in terms of the above Circular.

6. Court fee to be refunded as per rules.

(MILIND N. JADHAV, J.) **(UJJAL BHUYAN,J.)**