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

INCOME TAX APPEAL (IT) NO.1095 OF 2014

Commissioner of Income Tax-1 … Appellant
V/s.
M/s Italindia Elastic Pvt. Ltd. … Respondent

Mr.Suresh Kumar, Advocate for the Appellant.
Mr.Rajeev Waglay i/by M/s DSR Legal, Advocate for the Respondent.

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : MARCH 2, 2020

P.C.:-

1. Heard Mr.Suresh Kumar, learned standing counsel, Revenue for the appellant and Mr.Waglay, learned counsel for the respondent/assessee.

2. This appeal under Section 260A of the Income Tax Act, 1961 has been preferred by the Revenue against the order dated 11th September, 2013 passed by the Income Tax Appellate Tribunal, Mumbai Bench “I”, Mumbai in Income Tax Appeal No.2420/Mum/2012 for the assessment year 2007-08.

3. On 3rd February, 2020, learned standing counsel sought for time to obtain instructions as to whether the related

appeal is covered by the CBDT Circular No.17 of 2019. Today when the matter is called upon, Mr.Suresh Kumar submits that he has not received instructions.

4. Be that as it may, we find that the disputed claim in the appeal is Rs.27,32,141.00 which is below the prescribed limit as per the Circular No.17 of 2019 dated 8th August, 2019.

5. In view of above, the appeal is disposed of as withdrawn. However, if it is found that the appeal falls within any of the exceptions in the aforesaid circular, it would be open to the Revenue to seek revival of the appeal.

6. Refund of court fees, if any, as per rules.

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

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