IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.593 OF 2012

Commissioner of Income Tax, Central-1, Mumbai … Appellant
Vs.
Mahendra Kumar N. Purohit … Respondent

Mr. P. C. Chhotaray for Appellant.
Mr. Atul K. Jasani for Respondent.

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

DATE : MARCH 04, 2020

P.C. :

Heard Mr. Chhotaray, learned counsel for the appellant and Mr. Jasani, learned counsel for the respondent - assessee.

2. This appeal under Section 260-A of the Income Tax Act, 1961 has been preferred by the Revenue assailing the order dated 30.08.2011 passed by the Income Tax Appellate Tribunal, Bench ‘B’, Mumbai (Tribunal) in I.T.A.No.6538/Mum/2008 for the assessment year 2003-04.

3. We find that on 07.03.2014 while considering admission hearing of the appeal, this Court adjourned the appeal *sine die* to await decision of the Supreme Court in the case of *CIT Vs. Rajendra R. Chaturvedi* on which reliance was placed by the respondent - assessee. However, the appeal was subsequently listed along with a bunch of appeals in which the tax effects were below the prescribed limit.

4. The disputed tax claim in this appeal is Rs.21,57,070.00.

5. Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes issued Circular No.3 of 2018

dated 11.07.2018 revising monetary limits for filing of appeals by the Income Tax Department. For filing of appeal before the High Court, the monetary limit was fixed at Rs.50,00,000.00. However, by a subsequent Circular No.17 of 2019 dated 08.08.2019, the monetary limit has been enhanced to Rs.1,00,00,000.00.

6. Admittedly, the tax effect in the present appeal, as noted above, is below the monetary limit.

7. In view of above, we feel that it would be futile to await verdict in the case of *CIT Vs. Rajendra R. Chaturvedi.* That apart, when the order dated 07.03.2014 was passed by this Court, the above two Circulars were not issued.

8. Consequently, the appeal is dismissed as withdrawn.

9. However, liberty is granted to the Revenue to seek revival of the appeal in the event it is found that the appeal falls within any of the exceptions provided under the said Circulars.

10. Court fee to be refunded as per rules.

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

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