IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.1379 OF 2014

The Commissioner of Income Tax-13	…	Appellant
Vs.		
Sushma S. Daga	…	Respondent

Mr. P. C. Chhotaray for Appellant.

Mr. Sudhir Mehta a/w. Mr. Kiran Mohite and Mr. Bhaskar Bhagat i/b. Ms Ishita B. Bhagat for Respondent.

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

DATE : MARCH 02, 2020

P.C. :

Heard learned counsel for the parties.

2. On the last occasion i.e., on 10.02.2020, learned standing counsel, Revenue sought for time to obtain instructions since the tax effect is below the prescribed limit in terms of CBDT Circular No.17 of 2019 dated 08.08.2019.

3. Today, he submits that he has not received any instructions.

4. Be that as it may, since the disputed claim is Rs.22,94,493.00, evidently the appeal would be covered by the aforesaid CBDT Circular. The same is accordingly disposed of as withdrawn.

5. 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 circular.

6. Court fee to be refunded as per rules.

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

Minal Parab