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

INCOME TAX APPEAL (IT) NO.906 OF 2008

The Commissioner of Income-Tax
Central II, Mumbai. … Appellant
V/s.
Shri Bharat S. Shah … Respondent

Mr.Suresh Kumar, Advocate for the Appellant.
Mr.Atul K. Jasani i/by Ms.A. Vissanji, Advocate for the Respondent.

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : JANUARY 28, 2020

P.C.:-

1. In this appeal initially Mr.P.S.Sahadevan, learned counsel was the standing counsel of Revenue representing the appellant.

2. It is submitted that Mr.Sahadevan has expired.

3. We have requested Mr.Suresh Kumar, learned standing counsel, Revenue to assist the court in the matter.

4. Also heard Mr.Atul K. Jasani, learned counsel for the respondent/assessee.

5. It is seen that the disputed claim in this appeal is Rs.94,42,134.00. Therefore, the tax effect will be below the prescribed limit of Rs.1 crore as enhanced by the CBDT Circular No.17 of 2019 dated 8th August, 2019.

6. Mr.Suresh Kumar submits that he has not received any instructions from the Department.

7. Be that as it may, in the light of the above, this appeal would stand disposed of as withdrawn.

8. Needless to say, if it is found that the case is not covered by the aforesaid circular, appellant would be at liberty to move the court for revival of the appeal.

9. Court fees paid may be refunded as per Rules.

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

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