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

INCOME TAX APPEAL NO. 1931 OF 2017

The Principal Commissioner of Income Tax-31, Pratyaksha Kar Bhavan, Bandra-Kurla Complex, Bandra, Mumbai -62. … Appellant.

V/s.

Gundencha Builders, 141, Gundecha House, Jawahar Nagar, Goregaon (W), Mumbai -400 062. ...Respondent.

Mr. Arvind Pinto, Advocate for the Appellant.
Ms. Aasifa Khan, Advocate for Respondent.

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

DATE : FEBRUARY 05, 2020.

ORAL ORDER :

1 Heard Mr. Arvind Pinto, learned standing counsel Revenue for the Appellant and Ms. Aasifa Khan, learned counsel for the Respondent.

2 This Appeal has been preferred by the Revenue under section 260A of the Income Tax Act 1961 against the order dated 24.08.2016 passed by the Income Tax Appellate Tribunal, Mumbai "G" Bench,

Mumbai in Income Tax Appeal No. 6103/M/2014 for the assessment year 2011-12.

3 At the outset, Mr. Pinto, learned standing counsel Revenue, submits that the disputed tax amount in the present Appeal is Rs.60,60,700.00 which is below the enhanced prescribed limit for filing of appeal before the High Court by Income Tax Department in terms of CBDT Circular No. 17 of 2019 dated 08.08.2019. However, he submits that he has not received any instructions from the Department as to whether present appeal falls under any exception as provided in the said circular.

4 Be that as it may, having regard to the fact that the disputed tax effect is below the prescribed limit as per the said circular the Appeal is dismissed on withdrawal. However, if the appeal falls within any of the exceptions carved out by the said circular, it will be open to the Appellant to seek revival of the appeal.

5 Court fee paid may be refunded in terms of the Rules.

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

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