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

INCOME TAX APPEAL (IT) NO.629 OF 2008

Commissioner of Income Tax-
Central-I, Mumbai … Appellant
V/s.
M/s Hotel Mayfair Pvt. Ltd. … Respondent

Mr.Suresh Kumar, Advocate for the Appellant.

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : JANUARY 20, 2020

P.C.:-

1. Heard Mr.Sureshkumar, learned standing counsel, revenue for the appellant.

2. Today when the matter is called upon, learned counsel for the appellant has placed before the court Circular No.17 of 2019 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes enhancing monetary limit for filing of appeals by the Department before the Income Tax Appellate Tribunal, High Court and before the Supreme

Court. In so far filing of appeal before the High Court is concerned, the monetary limit is fixed at Rs.1 crore. In other words, in any matter where the tax effect would be less than Rs.1 crore, Department would not prefer appeal and in cases where appeal had been preferred, those would stand withdrawn subject to the conditions mentioned in the circular itself.

3. In the present appeal it is submitted that the tax effect would be less than Rs.1 crore.

4. Accordingly, appeal is disposed of.

5. However, it is made clear that in case learned standing counsel revenue is informed by the Department that the appeal is not covered by the aforesaid circular, he would be at liberty to move the court for recall of this order.

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