

DDR

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

INCOME TAX APPEAL NO. 1364 OF 2017

The Principal Commissioner of Income
Tax- 26

..Appellant

vs.

Vijay Manikrao Hamilapurkar

..Respondent

.....

Mr. P.A. Narayanan for appellant.

Mr. Atul Jasani for respondent.

.....

**CORAM : NITIN JAMDAR &
M.S.KARNIK, JJ.**

DATE : 13 JANUARY 2020

P.C.:-

On the last date, we had adjourned this appeal at the instance of the learned counsel for the Revenue to enable them to take instructions to withdraw this appeal in terms of Circular No. 17 of 2019 dated 8 August 2019 issued by the Central Board for Direct Taxes (CBDT).

2. Today, the learned Counsel appearing in support of the appeal state that in spite of their best efforts, no instructions are forthcoming from the Revenue. All of them state that the tax

effect involved in this appeal is less than the threshold limit of Rs. 1.00 crore as provided in the CBDT Circular dated 8 August 2019.

3. In the above view, the present appeal is disposed of in terms of the above Circular. Refund of Court fees as per Rules.

4. However, it is made clear that in case the Officers of the Revenue inform the learned counsel for the Revenue that this appeal is not covered by the above CBDT Circular dated 8 August 2019, then the parties are at liberty to move this Court for recall of this order in respect of this appeal.

(M.S.KARNIK, J.)

(NITIN JAMDAR, J.)

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