IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

INCOME TAX APPEAL (ITL) NO. 75 OF 2004

THE COMMISSIONER OF INCOME TAX-II, NAGPUR -VERSUS- M/S HALDIRAM FOOD INTERNATIONAL LTD., NAGPUR

WITH
INCOME TAX APPEAL (ITL) NO. 5 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 6 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 7 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 8 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 18 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 22 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 36 OF 2008
WITH
INCOME TAX APPEAL (ITL) NO. 78 OF 2004
WITH
INCOME TAX APPEAL (ITL) NO. 79 OF 2004

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders.	*Court's or Judge's order*

Shri. A. Parchure, Advocate for appellant.
Shri. R. Thakar, Advocate for Respondent

CORAM : A. S. CHANDURKAR AND N. B. SURYAWANSHI, JJ.

DATED : 5th OCTOBER, 2020.

Hearing was conducted through Video Conferencing and the learned counsel agreed that the audio and visual quality was proper.

In all these appeals filed under Section 260 A of the Income Tax Act, 1961, the respondents - Assessee have filed Pursis stating therein that in view of Circular No. 17 of 2019 enhancing the monetary limit below which the Revenue is not required to file appeals, these appeals are liable to be disposed of as the tax effect is below the monetary limit prescribed in Circular No. 17 of 2019.

On 30/09/2020, Shri. A. Parchure, learned counsel for the Revenue had sought time to obtain instructions in this regard. Today, it is submitted that the learned counsel has received telephonic instructions from the Deputy Commissioner of Income Tax that the appeals can be withdrawn in view of the fact that Circular No. 17 of 2019 precludes filing of such appeals, which are below monetary limit prescribed. He, however, submits that in earlier Circular No. 3 of 2018, there are certain exceptions prescribed and such appeals covered by the exceptions prescribed are required to be pursued. He, therefore, submits that a liberty may be reserved in favour of the Revenue in case, it is noticed that the exceptions prescribed in Circular no. 3 of 2018 are attracted in either of the appeals.

Considering the tenor of Circular No. 17 of 2019 and as admittedly the tax effect is below the monetary limit prescribed therein, the Revenue is permitted to withdraw these appeals. The Court fees be refunded in accordance with the rules. Needless to state that if it is found that the exceptions prescribed in Circular

No. 3 of 2018 are attracted in either of the appeals, it would be open for the Revenue to take such steps as permissible in law, if advised. All the appeals are accordingly disposed of as withdrawn.

This order be communicated to the counsel appearing for the parties, either on the email address or on WhatsApp or by such other mode, as is permissible in law.

(N. B. SURYAWANSHI, J.) **(A. S. CHANDURKAR, J.)**

APTE/TAMBE