

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

INCOME TAX APPEAL NO.1/2018

The Pr. Commissioner of Income Tax-2, Sadar, Nagpur
Vs.

Ashok Sundarlal Daga (HUF), Nagpur

WITH

INCOME TAX APPEAL NO.73/2018

The Pr. Commissioner of Income Tax(Central), Nagpur
Vs.

M/s Gupta Domestic Fuels (Nagpur) Limited, Nagpur

WITH

INCOME TAX APPEAL NO.74/2018

The Pr. Commissioner of Income Tax(Central), Nagpur
Vs.

M/s Gupta Domestic Fuels (Nagpur) Limited, Nagpur

WITH

INCOME TAX APPEAL NO.75/2018

The Pr. Commissioner of Income Tax(Central), Nagpur
Vs.

M/s Gupta Domestic Fuels (Nagpur) Limited, Nagpur

WITH

INCOME TAX APPEAL NO.77/2018

The Pr. Commissioner of Income Tax(Central), Nagpur
Vs.

M/s Gupta Domestic Fuels (Nagpur) Limited, Nagpur

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Office Notes, Office Memoranda of
Coram, appearances, Court's orders
of directions and Registrar's orders

Court's or Judge's order

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Shri Anand Parchure, Advocate for the appellant in all appeals.
Shri K.P. Dewani, Advocate for respondent in all appeals.

**CORAM : R.K. DESHPANDE &
AMIT B. BORKAR, JJ.**

DATED : 24th January, 2020.

It is not in dispute that the tax liability imposed in all these matters does not exceed Rs. 1,00,00,000/- (Rupees One Crore). As per the provisions under the CBDT Circular No. 17/19 dated 08.08.2019, such appeals are required to be withdrawn by the department. The department has already withdrawn

several such appeals pending before this Court. However, in these matters, the instructions have not been received by the learned counsel appearing for the department.

In view of the above, all these appeals are disposed of as withdrawn in terms of the circular referred to above and the appellant shall be at liberty to get the refund of court fees, if permissible, in accordance with law.

We make it clear that, if in any case, it is found that the liability is above rupees one crore, it shall be open for the appellant to move this Court for restoration of such appeals.

JUDGE

JUDGE

JPP