IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 281 OF 2002
WITH
INCOME TAX APPEAL NO. 282 OF 2002
WITH
INCOME TAX APPEAL NO. 202 OF 2002
WITH
INCOME TAX APPEAL NO. 300 OF 2002

M/s Saral Enterprises-IIT ….Appellant

V/s.

The Asstt. Commissioner of Income Tax …Respondents

Mr. A. R. Singh & Mr. Gobinda C. Mohanty i/b Mohanty & Associates for Appellant
Mr. Suresh Kumar for Respondents

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 17th DECEMBER 2021

P.C. :

1 After the appeals were heard for sometime, Mr. Singh sought leave of the court to withdraw the appeals with a plea that the Tribunal having rejected appellant's submissions for deduction of the interest paid on accrual basis, appellant should be permitted to approach the authorities to claim benefit in the year the interest amount was paid on cash basis.

2 It is open to appellant to make whatever representations or file any plea before the concerned authorities and naturally, those authorities will consider the plea in accordance with law. We are not making any

observations or passing any directions to the authorities how such a request should be considered or dealt with.

3 Appeals dismissed as withdrawn.

(AMIT B. BORKAR, J) **(K.R. SHRIRAM, J.)**