IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.1956 OF 2017

Pr. Commissioner of Income Tax -31 ….Appellant

V/s.

Avadhanarayan L. Singh …Respondent

Mr. Arvind Pinto for Appellant
Ms Aasifa Khan for Respondent

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ
DATED : 15th NOVEMBER 2021

P.C. :

1 Ms Khan states that the tax effect in this appeal is less than Rs.12 lakhs which is below the prescribed limit in terms of Central Board of Direct Taxes Circular No.17 of 2019 dated 8th August 2019. Mr. Pinto requested for an adjournment to take instructions. On 11th March 2020, the following order was passed :-

> *"1. Ms.Aasifa Khan, learned counsel for the respondent/ assessee submits that tax effect in this appeal is about Rs.12 lakhs which is well below the prescribed limit in terms of CBDT Circular No.17 of 2019 dated 8th August, 2019.*
>
> *2. Mr.Arvind Pinto, learned standing counsel, Revenue for the appellant to take instructions.*
>
> *3. Stand over to 16 th March, 2020, under the caption "withdrawal"."*

2 We are not inclined to grant any further indulgence to appellant. In paragraph 12 of the appeal, appellant states that the disputed tax claim in the appeal is valued at Rs.11.72 lakhs and accordingly court fee of Rs.10,000/- has been deposited in this appeal. In the assessment order dated 29th December 2011, on which appellant has relied upon, the total

income itself has been computed to Rs.89,06,470/-. Therefore since the tax effect is below Rs.1 crore, appeal dismissed.

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