IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

924 INCOME TAX APPEAL NO.23 OF 2013

THE COMMISSIONER OF INCOME TAX, AURANGABAD
VERSUS
SURENDRA SHANTILAL PEETY

AND

925 INCOME TAX APPEAL NO.57 OF 2013

WITH ITA/59/2013 WITH ITA/58/2013
THE COMMISSIONER OF INCOME TAX, AURANGABAD
VERSUS
RAVINDRA SHANTILAL PEETY

...
Advocate for Appellant : Mr. Sharma Alok M.
Adv. for Respondent : Mr. R. N. Chavan h/f Mr. V. A. Bagadiya.
...

CORAM : R. D. DHANUKA, AND
S. G. MEHARE, JJ.

DATE : 26.04.2022

PER COURT :-

1. By these appeals filed under Section 260A of the Income Tax Act, 1961, the appellants-revenue have impugned the orders passed by the Income Tax Appellate Tribunal.

2. The learned counsel for the appellants-revenue does not dispute that the issue involved in these appeals are covered by

the judgment delivered by this Court in Income Tax Appeal No.19 of 2013. The learned counsel appearing for both the parties state that this Court is not required to record any reasons. Statement is accepted.

3. By the judgment delivered by this Court on 22.04.2022, in identical matters, this Court has dismissed the appeals filed by the appellants-revenue on the ground that the tax effect involved in those bunch of appeals being less than the monetary limit as prescribed in the earlier circulars dismissed the appeals and did not answer the substantial questions of law formulated by this Court while admitting these appeals.

4. For the reasons recorded by this Court in the judgment delivered in Income Tax Appeal No.19 of 2013 in case of the Commissioner of Income Tax Vs. Surendra Shantilal Peety and other connected matters, both these appeals are dismissed in view of the tax effect involved in these appeals being less than the monetary limit as prescribed in the earlier circulars issued from time to time. Thus, this Court is not required to answer any substantial questions of law formulated by this Court while admitting these appeals by this Court. There shall be no order

as to costs.

(S. G. MEHARE, J.) **(R. D. DHANUKA, J.)**

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vmk/-