IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.2736 OF 2009
AND
INCOME TAX APPEAL NO.2090 OF 2009

Commissioner of Income Tax-1, Mumbai. … Appellant

V/s.

M/s Mahyco Vegetable Seeds Limited … Respondent

Mr.Suresh Kumar, Advocate for the Appellant.
Mr.Subhash S. Shetty, Advocate for the Respondent.

CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.
DATE : AUGUST 22, 2022.

P.C.:-

1. Learned counsel for the appellant states that the tax effect in the present appeals is below the limit stipulated in terms of Circular No.17 of 2019 dated 8th August, 2019. It is stated that no instructions have been received from the Department to withdraw the present appeals.

2. In the light of Circular No.17 of 2019, the appeals are disposed of as involving low tax effect.

3. However, we observe that in case, the Revenue finds for some reason that the appeals were not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application/praecipe seeking restoration of the appeals to be decided on its own merits.

4. Refund of Court-fees as per rules.

(ABHAY AHUJA, J.) **(DHIRAJ SINGH THAKUR, J.)**