

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

INCOME TAX APPEAL NO. 226 OF 2012

Commissioner of Income
Tax 20, Mumbai

...Appellant

Versus

Ramesh R. Shah

...Respondent

Ms S. V. Bharucha, Advocate for the Appellant.

Ms. Neelam C. Jadhav, Advocate for the Respondent.

**CORAM : DHIRAJ SINGH THAKUR AND
ABHAY AHUJA, JJ.**

DATE : 18th AUGUST, 2022.

P.C. :

1. Learned Counsel for the Appellant states that the tax effect in the present Appeal is below the limit stipulated in terms of Circular No. 17 of 2019 dated 08th August, 2019. It is stated that no instructions have been received from the Department to withdraw the present Appeal.

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

3. However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeal to be decided on its own merits. Refund of Court-fees as per rules.

(ABHAY AHUJA, J.)

(DHIRAJ SINGH THAKUR, J.)