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

INCOME TAX APPEAL NO. 2022 OF 2011

SHRADDHA KAMLESH TALEKAR
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Date: 2022.08.26 20:13:55 +0530

The Commissioner of Income Tax-TDS,
'A' Wing, PMT Commercial Complex,
Shankarsheth Road, Swargate,
Pune-411 037. .. Appellant
Vs.
M/s. Asian Electronic Ltd.
68, MIDC, Satpur,
Nashik,
PAN No. : AABCA 0832C .... Respondent

* * * *

Mr. N.N. Singh for appellant.

Mr.Ashok J. Patil for respondent.

CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.

DATE : 25th AUGUST 2022

PC :

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 8th 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reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, dated 8th August 2019, it would be open to the Revenue to file an application/praecipe seeking restoration of the Appeal, to be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.]**