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

INCOME TAX APPEAL NO. 1523 OF 2013

Commissioner of Income Tax, Central-II,
R. No. 414, 4th Flr., Aayakar Bhavan,
M.K. Road, Mumbai – 400 020. .. Appellant
Vs.
M/s. Pratibha Industries Ltd.,
574, Usha Kamal,
Behind Telephone Exchange,
Chembur Naka, Chembur,
Mumbai-400 071.
PAN : AAACP 4709N .... Respondent

WITH
CROSS OBJECTION NO. 4 OF 2015
IN
INCOME TAX APPEAL NO. 1523 OF 2013

M/s. Pratibha Industries Ltd.,
574, Usha Kamal,
Behind Telephone Exchange,
Chembur Naka, Chembur,
Mumbai-400 071. .. Appellant
Vs.
1. Deputy Commissioner of Income Tax,
Central Circle-45, Mumbai,
Room No. 659, 6th Floor,
Aayakar Bhavan, M.K. Road,
Mumbai – 400 020.

2. Commissioner of Income-tax, Central-II,
R. No. 414, 4th Flr., Aayakar Bhavan,
M.K. Road, Mumbai – 400 020. .... Respondents

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Mr.Akhileshwar Sharma for appellant in ITXA-1523-2013 and for respondent in CROL-4-2015.

Mr.Atul K. Jasani for respondent in ITXA-1523-2013 and for appellant in CROL-4-2015.

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CORAM : DHIRAJ SINGH THAKUR AND
ABHAY AHUJA, JJ.

DATE : 7th SEPTEMBER 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 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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeal, to be decided on its own merits.

4. Refund of Court-fees as per rules.

5. Mr.Jasani, learned Counsel appearing for the Respondent

states that in case the appeal is restored to its original number for any reason, in that eventuality, liberty also be given to the Respondent to have the cross objections revived. Prayers is allowed.

6. In case the appeal preferred by the revenue is restored, the Respondent would have liberty to have the cross-objections also revived in that eventuality.

7. In view of the withdrawal of the appeal, Cross Objection No. 4 of 2015 is also disposed of.

[ABHAY AHUJA, J.] **[DHIRAJ SINGH THAKUR, J.]**