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

INCOME TAX APPEAL NO. 3725 OF 2010

The Commissioner of Income-tax-II, Pune ...Appellant

Versus

M/s Bunty Builders ...Respondent

WITH
CROSS OBJECTION NO. 10 OF 2010

Bunty Builders ...Appellant

Versus

Commissioner of Income-tax-II, Pune ...Respondent

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Mr. Suresh Kumar, Advocate for the Appellant in ITXA/3725/2010 and for Respondent in CRO/10/2010.
Mr. Atul K. Jasani, Advocate for the Applicant in CRO/10/2010 and for Respondent in ITXA/3725/2010.

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CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.

DATE : 23rd AUGUST, 2022.

P.C. :

. 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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeal to be decided on its own merits.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. 10 of 2010 is also disposed of.

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