IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 21 OF 2014
WITH
INCOME TAX APPEAL NO. 2421 OF 2013

The Commissioner Of Income Tax,
Central-I, Mumbai … Appellant
Versus
Carrao India Ltd. … Respondent

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Mr. Vipul Bajpayee for the Appellant.
Mr. Sriram Sridharan for the Respondent.

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CORAM: DHIRAJ SINGH THAKUR &
ABHAY AHUJA, JJ.

DATE : 1st AUGUST, 2022

P.C. :-

1. Learned Counsel for the Appellant states that the tax effect in the present Appeals are 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 However, we observe that in case, the Revenue finds for some reason that the Appeals were not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeals to be decided on its own merits. Refund of Court-fees as per rules.

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

NIKITA YOGESH GADGIL Digitally signed by NIKITA YOGESH GADGIL Date: 2022.08.01 18:33:41 +0530