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

INCOME TAX APPEAL NO. 2385 OF 2018

Pr. Commissioner of Income-Tax,
Central-1,
Aayakar Bhavan, M.K. Road,
Mumbai-400 020. .. Appellant
Vs.
Hi Point Services (India) Ltd.
310, Golkul Arcade, CST No.173-A,
Swami Nityanand Road,
Vile Parle (E), Mumbai-400 057,
PAN No. AAACH 2030C .... Respondent

* * * *

Mr. Sureskh Kumar for appellant.
Mr.Subhash Shetty with Mr. D.C. Jain 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reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, dated 8th August 2019, it would be open to the Revenue to file an application/praecipe seeking restoration of the Appeal, to be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.]**