

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO. 1992 OF 2013**

Commissioner of Income Tax -13, Room No.416,  
4<sup>th</sup> Floor, Aayakar Bhavan, M. K. Road, Mumbai ...Appellant

**Versus**

M/s Devji Premji Pujara & Sons, 113, New  
Chinch Bunder Road, Saraswati Sadan,  
K. N. Road, R. No. 50, Mumbai ...Respondent

\*\*\*\*

Mr. P. C. Chhotaray, Advocate for the Appellant.  
Ms. Aasifa Khan, Advocate for the Respondent.

\*\*\*\*

**CORAM : DHIRAJ SINGH THAKUR AND  
ABHAY AHUJA, JJ.**

**DATE : 23<sup>rd</sup> AUGUST, 2022.**

**P.C. :**

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 08<sup>th</sup> 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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeal to be decided on its own merits. Refund of Court-fees as per rules.

**(ABHAY AHUJA, J.)**

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